



THE REPUBLIC OF UGANDA

**CLASSIFICATIONS
AND
CHART OF ACCOUNTS**

Issued June 2018

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
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REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 1	INTRODUCTION	

INTRODUCTION

1. The Government of Uganda (GoU) has decided, in line with many other countries, to adopt systems that will enable it to conform to International Public Sector Accounting Standards. One of such systems is the Government Finance Statistics (GFS) for the compilation and presentation of fiscal statistics, which will lead to greater accountability and transparency in Government finances, operations and oversight.
2. The focus of coverage of the GFS system, is the General Government Sector, which comprises Institutional Units primarily engaged in non-market operations: The Central Government, The Provincial, State or Regional Government (where this is applicable), and The Local Government.
3. The GFS system is designed to produce statistics that enable policymakers and analysts to study developments in financial operations, financial position and liquidity situation of the entire general government or public sector in a consistent and systematic manner.
4. The GFS system is harmonised with other macroeconomic statistical systems. This means that data from the GFS system can be combined with data from other systems to assess general government or public sector developments in relation to the rest of the economy.
5. Similarly, the establishment of internationally recognised standards of doing things (like the GFS) permits Government finance statistics to be used in cross-country analyses of Government operations, such as comparison of ratios of taxes or expenses to GDP.

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 2	CHART OF ACCOUNTS STRUCTURE	

STRUCTURE OF CHART OF ACCOUNTS

Segment name	Segment	Proposed Digits
Fund	Fund	2
Funding Source	Funding Source	3
Vote	Ministry/Agency/LG	3
Cost Center	Directorate/ Program	6
Spare	Unspecified	2
Spare	Unspecified	2
Project	Project	4
Spare	Unspecified	4
MTEF	Objective	2
	Output	2
	Activity	2
Account	Account Class	1
	Item	1
	Sub item	1
	Sub-sub item	1
	Sub-sub-sub item	2
Total		38

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 3	FUND CODES	

CODE	FUND
01	Consolidated Fund
02	Contingency Fund
03	Road Fund
04	Petroleum Fund
09	Local Government General Fund
98	OAG System Control Fund*
99	System Control Fund*
	*System Funds

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

Fund Source Arrangement			
001	-	099:	Domestic GOU (up to 99)
100	-	199:	Domestic Commercial Banks (up to 100)
200	-	299:	Other Domestic Fund Sources (up to 100)
300	-	399:	Foreign Commercial Banks (Up to 100)
400	-	499:	Multi-lateral Donors (up to 100)
500	-	649:	Bi-lateral Donors (up to 150)
650	-	750:	Other Foreign Donors (up to 150)

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

CODE	TYPES OF FUNDING SOURCE
001 - 99	DOMESTIC GOVERNMENT OF UGANDA
001	Domestic Government of Uganda
002	Central GOU Sources
003	Local Government Sources
004	NTR Sources
005	Other Government Units
100 - 199	COMMERCIAL BANK SOURCES
100	Commercial Bank Sources
101	Bank of Uganda
102	Allied Bank International
103	Bank of Baroda
104	Barclays Bank Uganda Limited
105	Cairo International Bank
106	Centenary Rural Development Bank
107	Citibank (Uganda) Limited
108	Crane Bank (Uganda) Limited
109	Diamond Trust Bank (Uganda)
110	DFCU Bank Limited
111	National Bank of Commerce Limited
112	Nile Bank Limited
113	Orient Bank Limited
114	Stanbic Bank (Uganda) Limited
115	Standard Chartered Bank (Uganda) Limited
116	Uganda Commercial Bank
200 - 299	OTHER DOMESTIC FUNDING SOURCES
200	Other Domestic Funding Sources
201 - 249	Finance corporations other than Commercial Banks
201	Uganda Development Bank (UDB)
202	Centenary Rural Development Trust (CERUDET)
250 - 274	Non- Financial Corporations
251	Kinderhilfswerk (Uganda)

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

CODE	TYPES OF FUNDING SOURCE
252	Uganda Society for Disabled Children
253	Action Aid (Uganda)
254	Baylor International (Uganda)
255	The Aids Support Organisation (TASO)
275 - 299	Households
300 - 399	FOREIGN COMMERCIAL BANKS
300	Foreign Commercial Banks
301	Bank Paribus
302	Exim Bank (U.S.A.)
303	Exim Bank (CHINA)
400 - 499	MULTI-LATERAL DEVELOPMENT PARTNERS
400	Multi-lateral development partners
401	Africa Development Bank (ADB)
402	Africa Development Fund (ADF)
403	Arab Bank for Economic Development in Africa (BADEA)
404	Commonwealth Development Corporation (CDC)
405	East African Development Bank (EADB)
406	European Union (EU)
407	European Development Fund (EDF)
408	European Investment Bank
409	International Bank for Reconstruction and Development (IBRD)
410	International Development Association (IDA)
411	International Fund for Agriculture and Development (IFAD)
412	International Finance Corporation (IFC)
413	International Monetary Fund (IMF)
414	Islamic Development Bank
415	Organisation of Petroleum Exporting Countries (OPEC)
416	Nordic Development Fund

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

CODE	TYPES OF FUNDING SOURCE
417	Shelter Afrique
418	PTA Bank
419	East African Community (EAC)
420	Joint (Multi/Basket) Financing
421	United Nations
422	United Nations Dev't Programme
423	World Food Programme
424	Global environment Facility
425	Food and Agricultural Organisation
426	UNICEF
427	United Nations Population Fund
428	United Nations Industrial Dev't Organisation
429	World Trade Organisation
430	International Center for Tropical Agriculture
431	United Nations Conference on Trade & Development
432	United Nations Capital Development Fund
433	African Capacity Building Foundation
434	International Trade Center
435	East African Compensation Fund
436	Global Fund for HIV, TB & Malaria
437	United Nations High Commissioner for Refugees (UNHCR)
438	Joint United Nations Programme on HIV/AIDS (UNAIDS)
439	Commonwealth Fund for Technical Cooperation
440	International Labour Organisation (ILO)
441	United Nations Sahel Organisation
442	International Atomic Energy Agency
443	Common Fund for Commodities
444	United Nations Environment Programme
445	World Health Organisation (WHO)
446	United Nations International Drug Control Programme
447	United Nations Economic Commission for Africa
448	United Nations Development Fund for Women
449	United Nations Educational, Scientific & Cultural Organisation (UNESCO)
450	African Union
451	Global Alliance for Vaccines and Immunization (GAVI)
452	United Nations Office for Partnerships [UNOP]

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

CODE	TYPES OF FUNDING SOURCE
453	Common Market of Eastern and Southern Africa (COMESA)
454	United Nations Office for Project Services (UNOPS)
455	Bill and Merinda Gates Foundation
456	TradeMark East Africa
457	Cities Alliance
458	Japanese International Cooperation Agency (JICA)
459	Japanese Bank For International Cooperation (JBIC)
460	Gesellschaft fur Internationale Zusammenarbeit (GIZ)
461	United Nations Expanded Programme on Immunisation (UNEPI)
462	Danish International Development Agency (DANIDA)
463	Korean International Cooperation Agency (KOICA)
500 -599	BILATERAL DEVELOPMENT PARTNERS
500	Bilateral Development Partners
501	Abu Dhabi
502	Algeria
503	Austria
504	Belgium
505	Burundi
506	Canada
507	China (PR)
508	Cuba
509	Czech Rep.
510	Denmark
511	Egypt
512	Finland
513	France
514	Germany Fed. Rep.
515	Greece
516	Iceland
517	India
518	Iran Islamic Rep.
519	Iraq
520	Ireland Rep of (Eire)
521	Israel

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

CODE	TYPES OF FUNDING SOURCE
522	Italy
523	Japan
524	Kenya
525	Korea N. (PDR)
526	Korea S. (Rep)
527	Kuwait
528	Libya
529	Luxembourg
530	Malaysia
531	Mauritius
532	Morocco
533	Netherlands
534	Nigeria
535	Norway
536	Pakistan
537	Portugal
538	Russia
539	Rwanda
540	Saudi Arabia
541	Singapore
542	Spain
543	Sweden
544	Switzerland
545	Tanzania
546	Tunisia
547	Turkey
548	United Arab Emirates
549	United Kingdom
550	United States of America
551	Yugoslavia
552	Australia
553	Qatar
554	New Zealand
650 -750	OTHER FOREIGN SOURCES OF FUNDS
650	Other Foreign Sources of Funds
651	International Committee of the Red Cross

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	
SECTION 4	FUNDING SOURCES	

CODE	TYPES OF FUNDING SOURCE
652	Save the Children Fund
653	International Development Research Centre
654	World Vision
655	Mac Arthur Foundation
656	Netherlands Development Organisation
657	Catholic Relief Services
658	Gatsby Charitable Foundation (U.K.)
659	Christian Engineers in Development
660	Lutheran World Services
661	Islamic African Relief Agency
662	Handicap International
663	Mildmay International
664	National Science Foundation – U.S.A.
665	Royal Commonwealth Society for the Blind
666	Belgium Technical Cooperation (BTC)
667	Christian Reformed Relief Committee
668	Euro Accord
669	Cooperative for Assistance and Relief Everywhere
671	UK Department for International Development (DFID)
672	InterGovernmental Authority for Development (IGAD)

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	11
Section 5	VOTE CODES	

Vote Arrangement

001	-	100	-	Ministries (up to 100)
101	-	160	-	Agencies (up to 160)
301	-	400	-	Agencies (up to 400)
161	-	200	-	Referral Hospitals (up to 40)
201	-	300	-	Embassies/Missions (up to 300)
501	-	750	-	Districts (up to 250)
751	-	850	-	Urban/Municipals (up to 100)

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	12
Section 5	VOTE CODES	

CODE *MINISTRY, AGENCY AND LOCAL GOVT.*

	MINISTRY
001	Office of the President
002	State House
003	Office of the Prime Minister
004	Ministry of Defence
005	Ministry of Public Service
006	Ministry of Foreign Affairs
007	Ministry of Justice and Constitutional Affairs
008	Ministry of Finance, Planning and Economic Development
009	Ministry of Internal Affairs
010	Ministry of Agriculture, Animal Industry and Fisheries
011	Ministry of Local Government
012	Ministry of Lands, Housing & Urban Development
013	Ministry of Education, Science, Technology and Sports
014	Ministry of Health
015	Ministry of Trade, Industry and Co-Operatives
016	Ministry of Works, and Communications
017	Ministry of Energy and Minerals
018	Ministry of Gender, Labour and Social Development
019	Ministry of Water and Environment
020	Ministry of Information, and Communications Technology
021	Ministry of East African Affairs
022	Ministry of Tourism, Wildlife and Heritage
023	Ministry of Science, Technology and Innovation
099	Treasury Consolidation
100	Ministries

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	13
Section 5	VOTE CODES	

AGENCIES

101	Judiciary (Office of Judicature)
102	Electoral Commission
103	Inspector General of Government's Office
104	Parliamentary Commission
105	Law Reform Commission
106	Uganda Human Rights Commission
107	Uganda Aids Commission
108	National Planning Authority
109	Law Development Centre.
110	Uganda Industrial Research Institute
111	Busitema University
112	Directorate of Ethics and Integrity
113	Uganda National Roads Authority (UNRA)
114	Uganda Cancer Institute
115	Uganda Heart Institute
116	Uganda National Medical Stores
117	Uganda Tourism Board (UTB)
118	Uganda Road Fund
119	Uganda Registration Services Bureau
120	National Citizenship and Immigration Control
121	Diary Development Authority (DDA)
122	Kampala Capital City Authority
123	Rural Electrification Agency
124	Equal Opportunities Commission
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)
126	National Information Technology Authority-Uganda (NITA-U)
127	Muni University
128	Uganda National Examination Board (UNEB)
129	Financial Intelligence Authority (FIA)
130	Treasury Operations (TOP)
131	Office of the Auditor General
132	Education Service Commission
133	Office of the Director of Public Prosecutions
134	Health Service Commission
136	Makerere University
137	Mbarara University
138	Makerere University Business School
139	Kyambogo University (Formerly ITEK)
140	Uganda Management Institute
141	Uganda Revenue Authority (URA)
142	National Agricultural Research Organization
143	Uganda Bureau of Statistics (UBOS)
144	Uganda Police
145	Uganda Prisons
146	Public Service Commission
147	Local Government Finance Commission

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	14
Section 5	VOTE CODES	

148	Judicial Service Commission
149	Gulu University
150	National Environment Management Authority (NEMA)
151	Uganda Blood Transfusion Service (UBTS)
152	National Agricultural Advisory Services (NAADS)
153	Public Procurement & Disposal of Assets (PPDA)
154	Uganda National Bureau of Standards (UNBS)
155	Cotton Development Organization (CDO)
156	Uganda Land Commission (ULC)
157	National Forestry Authority (NFA)
158	Internal Security Organization (ISO)
159	External Security Organization (ESO)
160	Uganda Coffee Development Authority (UCDA)
301	Lira University
302	Uganda National Meteorological Authority (UNMA)
303	National Curriculum Development Centre (NCDC)
304	Uganda Virus Research Institute (UVRI)
305	Directorate of Government Analytical Laboratory (DGAL)
306	Uganda Export Promotion Board (UEPB)
307	Kabale University
308	Soroti University
309	National Identification and Registration Authority (NIRA)
310	Uganda Investment Authority (UIA)
311	Uganda National Oil Company (UNOC)
312	Petroleum Authority of Uganda (PAU)
400	Agencies

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	15
Section 5	VOTE CODES	

REFERRAL HOSPITALS

161	Mulago Hospital Complex
162	Butabika Hospital
163	Arua Hospital
164	Fort Portal Hospital
165	Gulu Hospital
166	Hoima Hospital
167	Jinja Hospital
168	Kabale Hospital
169	Masaka Hospital
170	Mbale Hospital
171	Soroti Hospital
172	Lira Hospital
173	Mbarara Regional Hospital
174	Mubende Regional Referral Hospital
175	Moroto Regional Referral Hospital
176	Naguru Referral Hospital
200	Referral hospitals

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	16
Section 5	VOTE CODES	

EMBASSIES/MISSIONS

201	Uganda Mission at the United Nations, New York
202	Uganda High Commission in the United Kingdom
203	Uganda High Commission in Canada (Ottawa)
204	Uganda High Commission in India (New Delhi)
205	Uganda High Commission in Egypt (Cairo)
206	Uganda High Commission in Kenya (Nairobi)
207	Uganda High Commission in Tanzania (Dar es Salaam)
208	Uganda High Commission in Nigeria (Abuja)
209	Uganda High Commission in South Africa (Pretoria)
210	Uganda Embassy in the United States (Washington)
211	Uganda Embassy in Ethiopia (Addis Ababa)
212	Uganda Embassy in China (Beijing)
213	Uganda Embassy in Rwanda (Kigali)
214	Uganda Embassy in Switzerland (Geneva)
215	Uganda Embassy in Japan (Tokyo)
216	Uganda Embassy in Libya (Tripoli)
217	Uganda Embassy in Saudi Arabia (Riyadh)
218	Uganda Embassy in Denmark (Copenhagen)
219	Uganda Embassy in Belgium (Brussels)
220	Uganda Embassy in Italy (Rome)
221	Uganda Embassy in DRC (Kinshasa)
222	Uganda Embassy in DRC (Goma)
223	Uganda Embassy in Sudan (Khartoum)
224	Uganda Embassy in France (Paris)
225	Uganda Embassy in Germany (Berlin)
226	Uganda Embassy in Tehran
227	Uganda Embassy in Moscow
228	Uganda Embassy in Canberra
229	Uganda Embassy in Juba
230	Uganda Embassy in UAE, Dubai
231	Uganda Embassy in Burundi, Bujumbura
232	Uganda Consulate in Guangzhou, China
233	Uganda Embassy in Turkey (Ankara)
234	Uganda Embassy in Somalia (Mogadishu)
235	Uganda Embassy in Malaysia (Kuala Lumpur)
236	Uganda Consulate in Mombasa, Kenya
237	Uganda Embassy in Algeria, Algiers
238	Uganda Embassy in Doha, Qatar
400	Embassies and Missions

LOCAL GOVERNMENT

<i>Issued in June 2018</i>	<i>Replaces issue in May 2016</i>
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REPUBLIC OF UGANDA	CHART OF ACCOUNTS	17
Section 5	VOTE CODES	

DISTRICT COUNCILS

501	Adjumani District
502	Apac District
503	Arua District
504	Bugiri District
505	Bundibugyo District
506	Bushenyi District
507	Busia District
508	Gulu District
509	Hoima District
510	Iganga District
511	Jinja District
512	Kabale District
513	Kabarole District
514	Kaberamaido District
515	Kalangala District
517	Kamuli District
518	Kamwenge District
519	Kanungu District
520	Kapchorwa District
521	Kasese District
522	Katakwi District
523	Kayunga District
524	Kibale District
525	Kiboga District
526	Kisoro District
527	Kitgum District
528	Kotido District
529	Kumi District
530	Kyenjojo District
531	Lira District
532	Luwero District
533	Masaka District
534	Masindi District
535	Mayuge District
536	Mbale District
537	Mbarara District
538	Moroto District
539	Moyo District
540	Mpigi District
541	Mubende District
542	Mukono District
543	Nakapiripiri District
544	Nakasongola District
545	Nebbi District
546	Ntungamo District
547	Pader District
548	Pallisa District
549	Rakai District

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	18
Section 5	VOTE CODES	

550	Rukungiri District
551	Sembabule District
552	Sironko District
553	Soroti District
554	Tororo District
555	Wakiso District
556	Yumbe District
557	Butaleja District
558	Ibanda District
559	Kaabong District
560	Isingiro District
561	Kaliro District
562	Kirihura District
563	Koboko District
564	Amolatar District
565	Amuria District
566	Bududa District
567	Bukwa District
568	Mityana District
569	Nakaseke District
570	Amuru District
571	Budaka District
572	Oyam District
573	Abim District
574	Namutamba District
575	Dokolo District
576	Bulisa District
577	Maracha-Terego District
578	Bukedea District
579	Bududa District
580	Lyantonde District
581	Amudat District
582	Buikwe District
583	Buyende District
584	Kyegegwa District
585	Lamwo District
586	Otuke District
587	Zombo District
588	Alebtong District
589	Bulambuli District
590	Buvuma District
591	Gomba District
592	Kiryandongo District
593	Luuka District
594	Namayingo District
595	Ntoroko District
596	Serere District
597	Kyankwanzi District
598	Kalungu District

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	19
Section 5	VOTE CODES	

599	Lwengo District
600	Bukomansimbi District
601	Mitooma District
602	Rubirizi District
603	Ngora District
604	Napak District
605	Kibuku District
606	Nwoya District
607	Kole District
608	Butambala District
609	Sheema District
610	Buhweju District
611	Agago District
612	Kween District
613	Kagadi District
614	Kakumiro District
615	Omoro District
616	Rubanda District
617	Namisindwa District
618	Pakwach District
619	Butebo District
620	Rukiga District
621	Kyotera District
622	Bunyagabu District
623	Nabiatuk District
624	Bugweri District
625	Kasanda District
626	Kwania District
627	Kapelebyong District
628	Kikuube District
750	Districts

URBAN/MUNICIPAL COUNCILS

751	Arua Municipal Council
752	Entebbe Municipal Council
753	Fort-Portal Municipal Council

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	20
Section 5	VOTE CODES	

754	Gulu Municipal Council
755	Jinja Municipal Council
757	Kabale Municipal Council
758	Lira Municipal Council
759	Masaka Municipal Council
760	Mbale Municipal Council
761	Mbarara Municipal Council
762	Moroto Municipal Council
763	Soroti Municipal Council
764	Tororo Municipal Council
770	Kasese Municipal Council
771	Hoima Municipal Council
772	Mukono Municipal Council
773	Iganga Municipal Council
774	Masindi Municipal Council
775	Ntungamo Municipal Council
776	Busia Municipal Council
777	Bushenyi-Ishaka Municipal Council
778	Rukungiri Municipal Council
779	Nansana
780	Makindye Ssabagabo
781	Kira
782	Kisoro Municipal Council
783	Mityana Municipal Council
784	Kitgum Municipal Council
785	Koboko Municipal Council
786	Mubende Municipal Council
787	Kumi Municipal Council
788	Lugazi Municipal Council
789	Kamuli Municipal Council
790	Kapchorwa Municipal Council
791	Ibanda Municipal Council
792	Njeru Municipal Council
793	Apac Municipal Council
794	Nebbi Municipal Council
795	Bugiri Municipal Council
796	Sheema Municipal Council
797	Kotido Municipal Council
850	Urban/ Municipalities

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	21
Section 6	COST CENTER CODES FOR LGS	

COST CENTER CODES

LOCAL GOVERNMENTS

01. Administration

- 01. CAO's Office
- 02. Human Resource Management
- 03. County Administration
- 04. Information and Public Relations
- 05. Office Support Services
- 06. Registration of births, Marriages and Deaths
- 07. Assets and Facilities Management
- 08. Police
- 09. Prisons
- 10. Records Management
- 11. Resource Centre

02. Finance

- 01. Administration Office
- 02. Revenue
- 03. Budgeting
- 04. Expenditure
- 05. Accounting

03. Statutory Bodies

- 01. Clerk to Council
- 02. Contracts Committee
- 03. District Service Commission
- 04. District Land Board
- 05. LG Public Accounts Committee
- 06. Council
- 07. Standing Committee

04. Production

- 01. Agricultural Production Office
- 02. Crops
- 03. Veterinary
- 04. Fisheries
- 05. Vermin Control
- 06. Entomology
- 07. Commercial Services and Trade

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	22
Section 6	COST CENTER CODES FOR LGS	

05. Health

- 01. District Health Officer (DHO)
- 02. Primary Health Care
- 03. Health Education
- 04. Health Visitation
- 05. Health Inspection
- 06. Disease Control
- 07. Curative Services
- 08. Environmental Sanitation
- 09. Maternity and Child Health
- 10. Vector Control
- 11. Medical Supplies
- 12. District Hospitals
- 13. Lower Health Units
- 14. Sub Districts Health Centre

06. Education

- 01. District Education Office
- 02. Inspection
- 03. Sports
- 04. Special Education
- 05. Uganda Primary Education
- 06. School Facilitation Grant
- 07. Secondary Education
- 08. Tertiary Education
- 09. Public libraries

07. Works

- 01. Works Office
- 02. Civil
- 03. Water
- 04. Mechanical Engineering
- 05. Buildings
- 06. Electrical Engineering

08. Natural Resources

- 01. Administrative Office
- 02. Forests
- 03. Wetlands
- 04. Environment
- 05. Land Management

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	23
Section 6	COST CENTER CODES FOR LGS	

09. Community Based services.

- 01. Administrative Office
- 02. Probation and Social Welfare
- 03. Social Rehabilitation
- 04. Community development
- 05. Gender
- 06. Children and Youth
- 07. Disability and Elderly
- 08. Culture
- 09. Labour
- 10. Women Councils
- 11. Functional Adult Literacy

10. Planning Unit

- 01. Planning Office
- 02. Statistics
- 03. Population
- 04. Projects
- 05. Development Planning
- 06. Management Information Systems
- 07. Operational Planning
- 08. Monitoring and Evaluation

11. Internal audit

- 01. Internal audit Office

12. Trade, Industry and Local Development Department

- 01. Commercial Services

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	24
Section 7	PROJECT CODES	

CODE PROJECT NAME

0001 Construction Of Government Offices
0002 HIV/AIDS & Right To Self-Protection
0003 Japanese In-Put Programme - KrII
0004 Promotion Of Ethics & Integrity
0005 Rehabilitation Of TV Network
0006 Sound Broadcasting By Satellite
0007 Strengthening President's Office
0008 Support To State House
0009 Capacity Building For Disaster Management
0010 Capacity Building For Refugees
0011 Dev Of L.Mburo Resettlement Scheme
0012 Multi-Country Demobilisation Project
0013 Northern Uganda. Reconstruction Programme.
0014 Northern Uganda. Social Action Fund Project
0015 Poverty Alleviation Programme
0016 Reintegration Of Veterans
0017 Restocking Project
0018 Strengthening NGO-Government Partnership
0019 Strengthening/Retooling OPM
0020 Supp. Refugees & Low Income Groups
0021 Support To Disarmament Programme
0022 Support To Luwero Triangle
0023 Defence Equipment Project
0024 Government. Equip. Retool Public Service
0025 Public Service Reform Programme
0026 Construction of Ministry Of Foreign Affairs
0027 Strengthening Foreign Affairs
0028 Commercial Justice System Reform
0029 Justice/Law Re-Order Swap Development Fund
0030 Promotion Of Justice (Case Backlog)
0031 Coordination Of MSE Development Programme
0032 Cotton Sub-Sector - AGSEC
0033 Development & Operation Of Radar System
0034 Economic & Financial Management

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	25
Section 7	PROJECT CODES	

0035 Economic Policy Research Centre
 0036 Establishment Of National Planning Auth.
 0037 Facility And Assets Management
 0038 Good Governance For Poverty Eradication.
 0039 Gou-UNICEF Cross Sector Coordination
 0040 Government Purchases & Taxes
 0041 Info. Tech. For Strategic Exports
 0042 Institutional Support To URC
 0043 Kampala Business & Industrial Park, Namanve
 0044 Multi-Sect oral Regulator
 0045 National Population & Housing Census
 0046 National Enterprise Corporation
 0047 Poverty Monitoring & Policy Analysis
 0048 Private Sector Competitiveness
 0049 Procurement Reform Implementation
 0050 Public Enterprise Restructuring
 0051 Rehabilitation Sub. For Upcountry Airfields
 0052 RSDP Coordination Office
 0053 Statistical Bureau
 0054 Strengthening MFEP
 0055 Subsidy For Upcountry Airfields
 0056 Subsidy To Uganda Post
 0057 Support To External Aid Coordination
 0058 Support To NGO's
 0059 Support To PAF Secretariat
 0060 Support To TASO
 0061 Support To UNCST
 0062 Uganda Participatory Poverty Assessment
 0063 Uganda Investment Authority - OPR
 0064 Uganda Investment Authority - Project
 0065 USAID Trust Funds
 0066 Assistance To Min. Internal Affairs
 0067 Government Chemist
 0068 Support To National Identity Card
 0069 UNAFRI
 0070 "AHRC-Ankole Ranch"
 0071 Agriculture Sector Programme Support-Regulatory

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0072 Agriculture Sector Programme Support-DATICS
 0073 Agriculture Sector Programme Support- PCU
 0074 Agriculture Sector Programme Support-MAAIF
 0075 Agriculture Sector Programme Support-ECF
 0076 Agricultural Extension
 0077 Agriculture Marketing Support WFP
 0078 Animal Genetic Resource Centre
 0079 Cocoa Development Programme
 0080 Cotton Sub-Sector - CDO
 0081 Development Of National Early Warning System
 0082 Eradication Of Water Hyacinth
 0083 Farming In Tsetse Areas Of East Africa
 0084 Human Tryps Control In N & Nw Uganda:
 0085 Lake Victoria Management Programme. Fisheries
 0086 MAAIF Headquarters Construction
 0087 National Seed Certification Service
 0088 North West Smallholder Agriculture Development.
 0089 Olweny Rice Irrigation Scheme
 0090 Pan African Control Of Epizootics
 0091 Prod Of High Yielding Germ plasma
 0092 Rural Electrification -MAAIF
 0093 Small scale Irrigation Development
 0094 Supervision, Monitoring & Evaluation
 0095 Support To Aquaculture; Fish Fry
 0096 Support To Dairy Development Authority
 0097 Support To Fisheries Development Project
 0098 Support To Fisheries Management
 0099 Support To Macadamia Development
 0100 Support To NAADS
 0101 Support To NAADS Secretariat.
 0102 Support To PMA Secretariat.
 0103 Support To UCDA, Coffee Seedlings
 0104 Support To UTGC, Tea Seedlings.
 0105 Tsetse Control In Buvuma Island
 0106 Vegetable Oil Development Project
 0107 Agriculture. Sector Programme Support-HASP
 0108 Area Based Agriculture Modern Programme; South /Southwest.

<i>Issued in June 2018</i>	<i>Replaces issue in May 2016</i>
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0109 District Development Programme
 0110 Hoima, Kibale, Kabarole DDSF.
 0111 Kampala Urban Poor Sanitation Project.
 0112 LGDP - Capacity Building (Component One)
 0113 LGDP - KCC (Component Three)
 0114 LGDP - PMU (Component Four)
 0115 LGDP Fund
 0116 LGDP2. Component 4 LG Revenue Enhancement
 0117 LGDP2. Component 5 Programme Management And Coordination
 0118 LGDP2. Component One Support To Overall Dec
 0119 Uganda Local Government Development Fund & DCO
 0120 Conserve Biodiversity Albert Rift Valley.
 0121 Digital Mapping Project
 0122 Eastern Centres Water & Sanitation Project.
 0123 Emergency Rehabilitation Of Ggaba
 0124 Energy For Rural Transformation
 0125 Entebbe Water & Sewerage Expansion.
 0126 Environment Management Capacity Building
 0127 Forest Resource Management & Conservation Programme
 0128 Forestry Sector Programme Management Unit
 0129 Ggaba III Project
 0130 Gravity From Schemes Development Programme.
 0131 Institutional Support To Meteorology Department.
 0132 Inv. Subsidy Arua, Soroti, Bushenyi
 0133 Kabale Water Supply & Sanitation.
 0134 Kampala Network Rehabilitation Project
 0135 Kampala Sanitation Project
 0136 Kibale/Semliki- Conservation & Development.
 0137 L.Victoria Environment Management Programme
 0138 L.Victoria Environment Management Programme - Secretariat
 0139 Land Tenure Reform Project
 0140 Meteorological Support For PMA
 0141 Mid-Southern Towns Water Supply
 0142 Mid-Western Town Water & Sanitation.
 0143 Mitigation Of L.Kyoga Floods
 0144 NAD Support Community Rehabilitation.
 0145 National Biomass Study - Phase III

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0146 National Wetland Project - Phase 3
 0147 Natural Forest Management & Conservation- FRP
 0148 North Eastern Towns W&S-BADEA
 0149 Oper. Water Resource Management-Nile Basin
 0150 L. Victoria Environment Management Programme -Water Quality
 0151 Policy & Management Support
 0152 Red. Biodiversity Loss At Cross Border Point.
 0153 Rehabilitation. Of Aquaculture In Uganda
 0154 Rural Towns Water, ADB
 0155 Rural Water & San. East Uganda.
 0156 Rural Water And Sanitation
 0157 Rural Water Supply - Central Uganda.
 0158 Schools/Community Sanitation & Water
 0159 Small Towns Water. Ida Credit.
 0160 South/West Towns Water & Sanitation
 0161 Supp. To National Forestry Authority
 0162 Supp. To Plan & Quality Assurance Department
 0163 Support To Rural Water Sector.
 0164 Support To Small Towns Water
 0165 Support To The WRMD
 0166 Tree Seed Centre
 0167 Uganda. Forest Sector Policy & Strategy.
 0168 Urban Water Reform Implementation
 0169 Water For Production
 0170 Water Sector Human Resource Development.
 0171 Water & Sanitation For Urban Poor
 0172 ADB II Education Project
 0173 Agriculture. Sector Programme Support-MoE
 0174 Basic Education In Urban Poverty Areas
 0175 Central Ministry Capacity Building
 0176 Child Friendly Basic Education
 0177 Const. Of Primary School In 45 Distr.
 0178 Construction Community Polytechnics in 45 Districts.
 0179 Developing Btvvet Programmes (GTZ)
 0180 District Capacity Building
 0181 Education Sector Planning (IEC & Research)
 0182 Education Asses & Resource Service-Ears

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0183 Establishment B/Primary School - Traumatized Children
 0184 Institutional Development Programme
 0185 National Curriculum Development (Centre)
 0186 National Curriculum Development (STEPUP)
 0187 Primary Instructional Materials
 0188 Promotion Of Vocational Training
 0189 Rehabilitation Of Tech Schools & Institutes
 0190 Rehabilitation. Of Nat. Teachers Coll. (NTC's)
 0191 Rehabilitation of National Health Services & Department Training Institutions.
 0192 Rehabilitation. Of Voc. Training Inst. Nakawa.
 0193 Rehabilitation Of 22 None-Core PTCs
 0194 Rehabilitation Of Secondary Schools
 0195 Rehabilitation Of UCCs And NCBS
 0196 Rehabilitation Of UPK
 0197 Renovation Of Residential. /Teaching Buildings
 0198 Rural Electrification -ERT -MoES
 0199 Special Education
 0200 Strategies For HIV/AIDS & Girl Education
 0201 Support Directorate Industrial. Training
 0202 Support Private Vocational Training Provider
 0203 Support Sports Development
 0204 Support To EMIS
 0205 Support To National Council Of Sports
 0206 Support To UPDF Schools
 0207 TDMS Expansion (Phases Iv & V)
 0208 Transfer Of 5 Tech Colleges To Nat. Polytechnics
 0209 University Of Agriculture & Environment Science
 0210 WFP/Karamoja
 0211 AIDS Palliative Care Project
 0212 Basic Education Child & Adolescent Development - UAC
 0213 Decentralised HIV Testing & Counselling.
 0214 DFID Support To Health Sector
 0215 District Health Services Project.
 0216 District Infrastructure Support Programme I
 0217 District Infrastructure Support Programme II
 0218 EPI Revitalisation & Polio Eradication.

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0219 Essential. Drugs Support Programme. - Phase IV
 0220 Global Fund For AIDS, TB & Malaria
 0221 Health Sector Support Programme Phase II
 0222 Health System Improvement Soroti Region
 0223 HSRPII-Kamuli & Kisoro Districts
 0224 Imaging & Theatre Equipment Project 1
 0225 Imaging & Theatre Equipment Project II
 0226 Integration Of NGO In Health System
 0227 Italian Government Support To Health Sector
 0228 Maternal Mortality Reduction Project
 0229 National Population Programme-District MCH/FP SE
 0230 Nutrition And Child Development. Project.
 0231 Rehabilitation Of Health Services-Bundibugyo/Kabarole
 0232 Rehabilitation Health Facilities Eastern Region
 0233 Rights To Health & Nutrition
 0234 Rural Health Programme.
 0235 Sexually Transmitted Infections Project
 0236 Strengthen Health Services For PWDs
 0237 Support To Districts-HSSP
 0238 Support To Health Planning Unit
 0239 Support To Hr Development-HSSP
 0240 Support To MOH-HSSP
 0241 Training Support For PHC
 0242 Uganda Blood Transfusion Service Phase2
 0243 USAID Support To Health Sector
 0244 West Nile Health Programme
 0245 Who Support To The Health Sector.
 0246 Cleaner Production Centre
 0247 Developing Export Agriculture
 0248 Government. Purchases & Taxes
 0249 Institutional Support To UTB
 0250 Intervention In Strategic Agriculture. Exports
 0251 JITAP
 0252 Protected Areas Management & Sustainability Use
 0253 Strengthening Of UNBS
 0254 Strengthening UEPB
 0255 Support To AGOA Secretariat

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0256 Support To Murchison Falls National Park
 0257 Uganda Integrated Programme
 0258 Wildlife Education Centre Trust
 0259 6 Districts Road Network - Feeder Roads
 0260 6 Districts Road Network - Labour-Based
 0261 8 Districts Road Network - Feeder Roads
 0262 8 Districts Road Network - Gravel Roads
 0263 8 Districts Road Network - Labour Based
 0264 AAMP Rehabilitation. District Roads - ADF
 0265 Atiak-Moyo Road
 0266 Busega-Mityana
 0267 Construct & Improvement Ferry Services.
 0268 Construction Of Kampala By-Pass
 0269 Construction Of Selected Bridges
 0270 Development & Strength Quality Management.
 0271 Development Of Inland Water Transport
 0272 El Nino Emergency Road Project
 0273 Feasibility Study For Rehabilitation. Bridges
 0274 Feeder Roads Rehabilitation Northern Uganda
 0275 Gayaza Kalagi Road
 0276 Gravel Roads Maintenance/W. Uganda
 0277 Highways-NURP
 0278 Kabale-Kisoro
 0279 Kampala-Urban Interface Of Truck.
 0280 Katunguru-Kasese-Fort Portal Road
 0281 Kyotera-Mutukula Road
 0282 Main Road Maintenance Equipment.
 0283 Malaba Border Post
 0284 Masaka-Kyotera Road
 0285 Matuga-Semuto-Kapeka Road
 0286 Mityana -F/Portal, Kyegegwa, Kyenjojo
 0287 Mityana -Fortportal Road Corridor.
 0288 National Shelter Programme Maluku & Awindiri
 0289 Northern Roads Emergency Programme
 0290 Ntungamo-Kagamba
 0291 RDP - Arua-Pakwach Road
 0292 RDP - Busunju-Kiboga-Hoima Road

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0293 RDP - Construction Of Road Agency Head quarters
 0294 RDP - External Audit Services
 0295 RDP - K'la-Gayaza-Zirobwe-Wobulenzi
 0296 RDP - Pakwach-Karuma
 0297 RDP - Transport Master Plan
 0298 RDP Accident Black Spot Improvement
 0299 RDP -Soroti-Lira
 0300 RDP-Upgrading Of District Roads - IDA
 0301 Reconstruct. Malaba/Busia-Bugiri Road
 0302 Reconstruction Jinja-Bugiri Road
 0303 Rehabilitation Of Kampala Roads - EEC
 0304 Rehabilitation Of Upcountry Station.
 0305 Rehabilitation. Of K'la-Malaba Railway Line
 0306 Rehabilitation Of Urban Roads JICA II
 0307 Rehabilitation Of District Roads
 0308 Road Equipment For District Units
 0309 Road Maintenance In Central Uganda
 0310 Road Maintenance In Eastern Uganda -KFW
 0311 RSISTAP - RAFU
 0312 RSISTAP - Studies
 0313 Sironko-Kapchorwa Road.
 0314 South West Road Maintenance
 0315 Strengthening The Northern Corridor
 0316 Support Earthquake Disaster Victims
 0317 Transport Rehabilitation. Road Maintenance Project
 0318 Transport Rehabilitation Project-Main Roads.
 0319 Transport Rehabilitation Project-Feeder Roads.
 0320 Upgrading. Kagamba-Rukungiri Road
 0321 Upgrading Of F/Portal-Bundibudyo Rd
 0322 Upgrading Of Kafu-Masindi Road
 0323 Alt. Energy Resource Assessment
 0324 Energy Advisory Project
 0325 Energy For Rural Transformation- MEMD
 0326 Government. Purchases & Taxes - MEMD
 0327 Jinja Storage Tanks
 0328 Mineral Investment Programme
 0329 Petroleum Exploration Promotion

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0330 Power IV
 0331 Rural Electrification
 0332 Uganda Electricity Regulatory Auth.
 0333 Adult Literacy Programme
 0334 Advocacy & Community Mobilisation For Women & Children
 0335 Capacity Vulnerable Youths In Uganda
 0336 Child Rehabilitation. & Development Of Children Instu.
 0337 Community Based Rehabilitation For Disabled
 0338 Elimination Of Child Labour
 0339 Jobs For Africa
 0340 Population Comm. Support Services
 0341 Programme Enhancing Adolescent Reproductive Life-Pearl
 0342 Promotion Of Children And Youth
 0343 Rehabilitation & Dev Of Public Libraries
 0344 Rights Of Children In Armed Conflict
 0345 Strength. Min. Of Gender & Community Development
 0346 Support To Equal Opportunities Commission
 0347 Support To Nat. Disability Council
 0348 Uganda-Japan Cultural Exchange Programme
 0349 Vocational Training Orphans & Street Children
 0350 Youth & Women Skills Entrepreneurship Development Project
 0351 Youth Entrepreneurs Scheme
 0352 Assistance To The Judiciary System
 0353 Support To Electoral Commission
 0354 Support To IGG
 0355 Rehabilitation Of Parliament
 0356 Law Reform Commission
 0357 Local Government Finance Commission
 0358 Support To Human Rights Commission
 0359 Uganda AIDS Commission Secretariat
 0360 Uganda HIV/AIDS Control Project
 0361 National Planning Authority
 0362 Auditor General's Office
 0363 Education Service Commission
 0364 Assistance To Prosecution Service
 0365 Health Service Commission
 0366 Support To Mass Mobilisation

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0367 Re-Equip Of University Plant (Not Veterinary Medicine)

0368 Mbarara University Of Science & Technology.

0369 Rehabilitation Of ITEK

0370 Animal Proction Systems Research

0371 Cotton Sub-Sector - NARO

0372 Crop Production Systems Research

0373 DFID Client Oriented Research N.E.U

0374 Farm Power And Small Irrigation

0375 Fisheries Production Systems

0376 Forestry Production Systems Research

0377 Management Of Coffee Wilt Disease

0378 Outreach And Partnership Initiative

0379 Post Harvest Systems Research

0380 Socio-Econ & Agriculture Policy Research

0381 Soil Fertility Enhancement Research

0382 Support For Capacity Building ARTPII

0383 Support To Strategic Int-Hort.

0384 Support To Strategic Int-I.Potatoes

0385 Assistance To Uganda Police Force

0386 Assistance To Prison Services

0387 Support To Prisons Farm

0388 Public Service Commission

0389 Local Government Finance Commission

0390 Judicial Service Commission

0391 Equip Diagnostic X-Ray Department Mulago

0392 Mulago Hospital Complex - HRSP

0393 Mulago Infrastructure Development

0394 Rehabilitation Of Mental Health Units

0395 Rehabilitation Of Butabika

0396 Remodelling Health Centres

0397 Renovation of Butabika Hospital

0398 Strengthening U.N Mission, New York

0399 Strengthen High Commission Canada

0400 Strengthen Mission In Dar Es Salaam

0401 Strengthen Mission In Abuja

0402 Strengthen Mission In Washington

0403 Strengthen Mission In Beijing

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0404 Strengthen Mission In Kigali
 0405 Strengthen Mission In Khartoum
 0406 Human Resources Support- Jinja Hospital
 0407 Swedish Support To Health Sector
 0408 Upgrading 5 PTCs To Core PTCs
 0409 DFID Technical Cooperation
 0410 ESA/DFID Grant
 0411 Classroom Construction Monitoring PAF
 0412 UNICEF Supported Activities
 0413 PETDP/Imprest
 0414 Super Incentive Grants Scheme
 0415 European Union
 0416 The Netherlands Support For Primary Education
 0417 Regravel District Roads (STABEX)
 0418 Rakai District Development Programme
 0419 Renovation Of Residential /Teaching Buildings
 0420 Institutional Development Programme
 0421 Uganda-Japan Cultural Exchange Programme
 0422 Primary Health Care
 0423 School Construction Prog.
 0424 Rehabilitation of Nakivubo Channel
 0425 N/Western Water & Sanitation Proj.
 0426 KFW Support To NWSC.
 0427 Agric. Sector Prg. Support - Credit
 0428 RDP – PPF Studies
 0429 RDP -Feeder Rds Improvement Study
 0430 Support To UIRI-Nakawa
 0431 Const.Of Dem.Biog.Digesters
 0432 Agric. Sector Prog. Support-F.Orgs
 0433 Agric. Sector Prg. Support-LSRP/NAR
 0434 Agric Sector Prg Support-Cattle BC
 0435 Support To NIDS
 0436 Preparation of UNFCCC Communication
 0437 Sanitation In Primary Schools
 0438 Kitgum Town Water And Sanitation
 0439 Rural Water And San.North East
 0440 Karamoja Towns Water And Sanitation

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0441 Central Towns Water And Sanitation
 0442 Year 2000 (Y2K) Efforts
 0443 Financial Markets Assistance (FMAP)
 0444 ITC/Procurement Improvement Project
 0445 Surface Transport Coord. -Ug, DRC & Rr
 0446 Support To IDPs - Gulu And Kitgum
 0447 Sustainable Energy Households & Ind
 0448 Pipeline Extension Feasibility Stud
 0449 Evaluation Small Hydropower Sites
 0450 Ecologically Sust Ind Dev Prog
 0451 Busitema Agricultural College
 0452 Policy For Delivery of Vet. Service
 0453 Dev't of National Comm & Inf.Policy
 0454 Who Health Support Programme
 0455 Streng. Inst. of Public Health-MUK
 0456 Kajjansi Water Supply Project
 0457 Capitalization of Nat. Drug Auth.
 0458 Private Sector Dev. Programme
 0459 CCF Support Project
 0460 Support To Labour Policy Promotion
 0461 National Long Term Vision- 2025
 0462 STR. Disaster Manag't & Prep. Proj
 0463 Kampala-Entebbe Road Phase II
 0464 Leather And Leather Products Indust
 0465 Poverty Eradication. Action Plan Seeds
 0466 Instruments & Instit. of Governance
 0467 Uganda Comm. Health. Studies Project
 0468 Kumi Health Project
 0469 Supply of Medical Equipment
 0470 Vaccine Independ. Initiative & Ors
 0471 District Dev Project (PPF)
 0472 Integrated Comm. Devt. (Masindi)
 0473 Road Equipment District Units-MoLG
 0474 Islamic University In Uganda
 0475 Govt. Equipment Purchase - Lands
 0476 Strengthening Forest Department
 0477 Combined Forestry Training Project

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0478 Mt Elgon Conserva.& Dev. Project
 0479 Peri-Urban Plantations Project
 0480 Institutional Support To NEMA
 0481 S.West/S.East Watershed Management
 0482 HIV/AIDS Prev. & Poverty Red. Prog.
 0483 Unv Umbrella Project
 0484 Coord. of Poverty Eradication
 0485 Rehabilitation of Extelcomms House
 0486 Namuwongo Up-grading & Low Cost Housing-II
 0487 Power III-Min of Natural Resources
 0488 Uganda Photovoltaic Pilot Project
 0489 Pasture Farming In Ankole Ranch
 0490 Office of The Vice President
 0491 Reh. & Re-Equipping of 11 Hospitals
 0492 Aids Research Centre For E. Africa
 0493 Supply of Medical Equip. To Mulago
 0494 Gou-UNICEF Health Prog. 1995 - 2000
 0495 Peri-Urban Infrastructure Project
 0496 Coordinatn,Comm. & Advoc - Dec.Sec.
 0497 Strengthening of Foreign Missions
 0498 Basic Education. Child & Adolescents. Dev - MoES
 0499 Extension & Training Institutes
 0500 Water And Environ. Sanitation Prog.
 0501 Completion of Old Small Water Proj.
 0502 UDC Phosphate Project
 0503 Sese Island Ferry Subsidy
 0504 Financial Sector Reforms
 0505 Presto
 0506 Financial Sector Adjustment Credit
 0507 ICBP: Training Funds
 0508 ICBP: Accountancy Profession
 0509 ICBP: Legal Sector Reform
 0510 ICBP: Local Government
 0511 ICBP: Central Government
 0512 Coordinatn,Comm. & Advocacy - MoFPED
 0513 Rehab. of Soroti Airfield
 0514 Kisoro Airfield Project (EU)

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0515 Reh. of Bugembe Workshop
 0516 Kabale Airstrip & Road
 0517 Waterways/Roads Studies
 0518 Highway Programme
 0519 Entandikwa Credit Scheme
 0520 Basic Education Child & Adolescents Dev (UNICEF)
 0521 Coord, Comm & Advocacy (MoGLSD)
 0522 Nyagak/Paidha Hydro Power Project
 0523 Mbarara - Bushenyi - Kasese T/Line
 0524 National Seismological Network
 0525 Power Sector Regulatory Framework
 0526 Environmental Laws & Institutions
 0527 Bwindi/Mgahinga Trust Admin.
 0528 Uganda Climate Change Country Study
 0529 Rwenzori Mountains Conservation & Development - Phase 2
 0530 Support To Lake Mburo Nat. Park
 0531 Ozone Layer Programme
 0532 Eco-Tourism Dev - Bwindi & Mgahinga
 0533 Post Harvest Handling & Storage Prj
 0534 Agricultural Sector Mgt. Project
 0535 General Elections 1995
 0536 Family Health Project
 0537 Health Sector Studies
 0538 Deliv. of Imp'vd Ser. For Health-Dish
 0539 Assist. To Aids Impacted Hh & Other
 0540 Mengo-Kisenyi Community Dev't Proj.
 0541 Micro Projects-Urban Small Sc.Ind
 0542 Micro Projects-West Nile Regional Project
 0543 Micro Projects Rwanda Border Reh.Pr
 0544 Micro Projects -Small Enterprises
 0545 Strengthening The Planning Dept-MUK
 0546 In-Service Secondary Teacher Education.
 0547 Rehabilitation of Tech. Coll.(UTCs)
 0548 Survey of Slum Settlements
 0549 Emergency Rehab. Small Urban Water
 0550 Capacity Building In Town Planning
 0551 Reducing of Transmission of HIV/AIDS

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0552 Mitigation of Economic/Social Impact of AIDS
 0553 Assistance to AIDS Control Programme. In Six Ministries.
 0554 Capitalization of Nat. Med. Stores
 0555 Support To Rural Com. Enterp. Devt
 0556 Reinforcing Coord. of Consult. Serv
 0557 Comm. & Non-Formal Population Education
 0558 Human Resources Development Programme
 0559 Emergency Control of Water Hyacinth
 0560 Veterans Feeder Road Maintenance
 0561 Rehabilitation of Feeder Rd -Coffee Growing Areas
 0562 Feeder Road Management Unit
 0563 Care For Orphans, Pwa, Their Families
 0564 Support AIDS Orphans& Homeless Children
 0565 Kampala - Masaka Transmission Line
 0566 Hydro Power Master Plan Study
 0567 Ishasha Hydropower Project
 0568 Biomass Energy For Industrial Dev.
 0569 Action Program For Environment-TRSM
 0570 Action Program For Environment -Nr
 0571 Greenhouse Gases Project
 0572 National Parks & Wildlife Services
 0573 Rehabilitation of Coffee Pulperies
 0574 Study of Water For Livestock
 0575 Farming Systems Adaptive Research
 0576 Horticulture Master plan
 0577 Karamoja Community Dev't Pilot Proj
 0578 Assistance To Constituent Assembly
 0579 Second Health Services Rehab. Proj.
 0580 Assistance To Aids Victims
 0581 Research Programme on AIDS In Uganda
 0582 National Laboratories-HRSP
 0583 Training & Studies-HRSP
 0584 District/Rural Health Facilities-HRSP
 0585 Mulago Living Quarters-Fhp
 0586 Rehabilitation of Mulago Hospital Complex-Fhp
 0587 Orthopaedic Workshops
 0588 Joint Clinical Research Centre

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0589 Yellow Fever Vectors In Africa
 0590 Decentralisation Secretariat
 0591 Ngenge Resettlement Scheme
 0592 Records Management Project
 0593 Kibale Forest (MUBFS/USAID) Project
 0594 Rehabilitation of MISR Facilities
 0595 Rehabilitation of MISR Facilities
 0596 Construction of Rural Health Centres. /Nurses Hostel
 0597 Strength Population Research & Training - MUK
 0598 Agric Research & Training Support - MUK
 0599 West Nile Community Self Reliance
 0600 WFP Assistance To The Education Sector
 0601 ADRA Primary Schools Rehabilitation
 0602 Sup. Uganda Prim Ed. Reform (Super)
 0603 Strength. Bio'versity Institutions
 0604 Assistance To Prevention &Drug Law
 0605 Safeguard Youth From Aids (SYFA)
 0606 Donor " Small Projects" Programme
 0607 Lake Katwe Salt Feasibility Study
 0608 Human Resources Dev't Programme
 0609 Kampala Jinja Road Repairs
 0610 TRP. Transport Planning Database
 0611 Owen Falls - K'la Transmission Line
 0612 Urban Power Network Rehabilitation
 0613 Masaka - Mbarara Transmission Line
 0614 National Leather Industry Scheme
 0615 National Forest Action Prog.(NTFAP)
 0616 Combined Forestry Training, Nyabyeya
 0617 West Nile Credit Project
 0618 Agro forestry Research Network-FORI
 0619 IITA/Banana Cassava Research
 0620 Cotton Sub-Sector Development-MAAIF
 0621 Training For Animal Traction
 0622 Rehabilitation of District And Rural Hosp-FHP
 0623 Urban Services
 0624 Civil Service Reform Implementation
 0625 National Information System

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0626 Establishment & Staff Control Systems
 0627 Uganda Management Institute (IPA)
 0628 ODA Personnel Training Project
 0629 Hydrogeology Uganda - MUK
 0630 Training For Demographers
 0631 ASAC, Investment Component - MUK
 0632 Mandela National Stadium
 0633 Mubende Integrated Teacher Education Project
 0634 Rehab. of Primary School. In 30 Districts.
 0635 Prim. Education & Teacher Develop-IDA 5
 0636 Wose School Farm Project
 0637 Strategic Town Planning Studies
 0638 Development of Building Materials Industry In Africa
 0639 Liwu-Karamoja Dev't Project
 0640 Masulita Development Project
 0641 PCU-1st Urban Project
 0642 PAPSCA
 0643 Uganda Dev Corporation (UDC)
 0644 EPAU.
 0645 Enterprises Development Project
 0646 Rehabilitation of UGMA
 0647 Management Training Capacity
 0648 National Technical. Coop. Assessment & Prog
 0649 National Execution Unit
 0650 Technical Assistance III
 0651 Statistical Developments
 0652 Uganda Printing And Publishing Co.
 0653 Uganda Revenue Authority
 0654 Institute of Statistics & Applied Economics.
 0655 ASAC, Investment Component - MPED
 0656 ASAC, Investment Component -Ag Sec
 0657 Animal Water Supply Karamoja
 0658 Community Action Programme - NURP
 0659 Coordination, Monitoring & Evaluation Unit NURP
 0660 Education And Training - NURP
 0661 Urban & Rural Water & Sanitation
 0662 Feeder Roads

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0663 NURP-Agriculture
 0664 Telecommunications - NURP
 0665 Transport Rehab. Project-Railways
 0666 Entebbe International Airport
 0667 Dry Port/Container Terminal Study
 0668 National Programme. of Action Children
 0669 Bugangaizi Resettlement Project
 0670 Strengthening Community Management
 0671 Mbarara Growth Center
 0672 Strengthen. Endogenous Capacity S&T
 0673 Promotion of External Trade
 0674 Assistance To External Trade
 0675 Provision of Workshop For Small SCA
 0676 Food Technology And Ceramics
 0677 Tourism Prom & Publicity Activities
 0678 National Environment Action Plan
 0679 Biological Conservation Study
 0680 Urban Low Cost Water, Sanitation
 0681 National Water Res. Master Plan
 0682 Hydrogeology Uganda Phase II - MEME
 0683 ASAC, Investment Component - MCCM
 0684 ASAC, Investment Component - MEP
 0685 Water Hyacinth Research
 0686 Fish Commodity Systems Econ.
 0687 Agric. Research & Training (NARO)
 0688 Banana Cropping Systems
 0689 Small Scale Irrigation & Swamp Rec.
 0690 ASAC, Investment Component - MAIF
 0691 ASAC, Investment Component - MAAIF
 0692 Rehabilitation & Re-Equipping Ministry of Information
 0693 Family Life In Mass Media
 0694 Rehab of Min of Information
 0695 Restocking of North & North East
 0696 Health Services Rehabilitation Project (HRSP)-PIU
 0697 Capacity Bldg For Sustainable PHC.
 0698 Construction of Med W/Shop-FHP
 0699 Strengthening of PHC Services-CBHCA

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0700 Uganda Health Training & Planning
 0701 Management Support-P.I.U (FHP)
 0702 Health Manpower Training & Dev
 0703 Rehabilitation of District & Rural Hospitals.-Mbale
 0704 Strengthening Health Education Systems -IEC-FHP
 0705 Rehabilitation of Health Units In Rakai Distr
 0706 Management Support-Health Inf. Systems
 0707 Strengthening PHC Services-Exp.Family H/I
 0708 AIDS Control Programme-Lab & Blood Transfusion
 0709 AIDS Control Prog.-EPID/Surv/Res/PC
 0710 AIDS Control Program.-IEC
 0711 AIDS Control Programme. Management
 0712 Control & Prevention of Diseases - CDD
 0713 Control & Prevention of Diseases - UNEPI
 0714 Mulago Complex Infrastructure Site/Serv
 0715 Institutional And Staff Quarters
 0716 Rehab. of New Mulago Hospital.
 0717 Strength. Health Education System-HEN
 0718 Management Support-District Hemet
 0719 Control & Prevention of Diseases - CDD
 0720 Control & Prevention of Diseases - UNEPI
 0721 Strengthening of PHC Services-Sanitation
 0722 Micro Projects- Luwero Triangle Pro
 0723 First Urban Project
 0724 Micro Projects- East & North East
 0725 Rehabilitation & Development of Nsamizi Institute
 0726 Strengthening of PHC Services-CHDC
 0727 Capitalisation of New Departments - MUK
 0728 Rehab/Dev of Serv Infrastructure & Planning Unit
 0729 Training For Econ Policy & Planning
 0730 Re-Equip University Plant (Vet Medicine)
 0731 Population & Family Life ED(NCDC)
 0732 National Curriculum Dev (Bend)
 0733 4th IDA Education Project
 0734 School Health Education Project
 0735 National Wetlands Conservation
 0736 Masese Self Help Project

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0737 Rural Water & San-Borehole Drilling
 0738 Small Towns Water - KFW Grant
 0739 Sw Int. Health & Water Project
 0740 Strengthening of PHC Services-Mukono PHC
 0741 Policy Analysis Capacity Building
 0742 Project Monitoring Evaluation Unit
 0743 Monitoring & Evaluation of UNICEF Asst. Prog
 0744 Census of Business Establishments
 0745 Population Secretariat
 0746 Procurement of Handling Equipment
 0747 Rehabilitation & Dev. of Tel. Infrs. At Dist
 0748 Nile Railway Bridge Study
 0749 Rehab. of Rolling Stock
 0750 Telecom. & Signaling System
 0751 Est. of A Civil Aviation Authority
 0752 Transport Policy & And Planning
 0753 PTA Roads
 0754 Rehabilitation of Major Bridges
 0755 Equator Feeder Roads
 0756 Road Resealing Unit
 0757 National Shelter Strategy
 0758 Chemical Safety
 0759 Women Entrepreneurship Devt.
 0760 Population And Family Welfare Education.
 0761 Village Skills Centres For Youth
 0762 Safe Motherhood Initiatives
 0763 Rural Water & Sanitation
 0764 Power III-Uganda Electricity Board
 0765 Strengthening GSMD Mineral Invest.
 0766 Support To Rwenzori Mountains N.P.
 0767 Natural Resources & Tourism Devt
 0768 Hotel Training
 0769 Tourism Rehab Development Plan
 0770 National Biomass Study
 0771 Spring Protection, Wells & Gravity Scheme
 0772 Pump Replacement And Maintenance
 0773 National Population Programme.(I.P.E.I.A.D)

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0774 Study of Small Ruminants
 0775 Meat Production Master plan
 0776 Livestock Services Project
 0777 Fresh Water Fisheries Research Proj
 0778 Bean Programme
 0779 Vertebrate & Migratory Pests Unit
 0780 Cashew nut Project
 0781 Public Enterprise Project
 0782 East African Regional Pesticide
 0783 Trade Skills Masulita
 0784 Occupational Health And Safety
 0785 Indicative Industrial Plan
 0786 Strengthening UNBS
 0787 Small Scale Industry Sector Develop
 0788 Development Through Conservation
 0789 UEDEMP- Med. Equip, Furniture & Instrument
 0790 Essential Drugs & Equip. Mgt Programme.
 0791 Uganda Essential Drugs & Equip. Mgt. Programme.
 0792 World Food Prog/BEIRD
 0793 Namuwongo Upgrade & Low Cost Housing
 0794 Iganga Tirinyi Mbale - ADB
 0795 Geothermal Energy
 0796 Support To National Parks -EU Roads
 0797 Support To National Parks -UNDP/FAO
 0798 Mt Elgon - Conservation & Dev Phase III
 0799 Environmental Protection Pilot Villages
 0800 CAAS Project
 0801 Manufacture of Agricultural Tools
 0802 Phosphate Project
 0803 Industrial Sector Development Loans
 0804 The Sugar Industry (Kakira)
 0805 The Textile Industry (Nytil)
 0806 East African Steel Corporation
 0807 Rehab of Primary Teachers' colleges
 0808 Rehab. of Primary Schools - Japan
 0809 Rehab. of Surveys & Mapping Dept
 0810 Second Water Supply Project

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0811 Textile Industry (Spinning Mill)
 0812 The Textile Industry (ATM)
 0813 Kilembe Complex
 0814 Small-Holder Tea Development Programme
 0815 Uganda Livestock Industries
 0816 Food & Rural Development In N.W.Uganda
 0817 Procurement of Railway Rolling Strk
 0818 Mska Bkba Mbra Kble Kgli M/Wave L.
 0819 Rehab. of Post & Telecom Services
 0820 Training/Wagon Repairs Study
 0821 Rehabilitation of Port Bell Wagon Ferry Term.
 0822 Comp. of Diesel Repair Workshop
 0823 Workshop For Carr.& Wagon Repairs
 0824 Kampala Kasese Line Study
 0825 Reh.& Maint. Rural Feeder Rds-ERCII
 0826 Reh.& Maint. Rural Feeder Rds-JICAI
 0827 Reh.& Maint. Rural Feeder Rds-ADB
 0828 Reh.& Maint. Rural Feeder Rds-BADEA
 0829 Rehabilitation of The Term. Building
 0830 Mbarara Ntungamo Kabale Road
 0831 Masaka Lyantonde Mbarara Road
 0832 Mbarara Ishaka Katunguru Road
 0833 Kampala Masaka Road
 0834 Classified Road Network Study
 0835 Reh.& Maint. Rural Feeder Rds-UNCDF
 0836 Reh.& Maint. Rural Feeder Rds-IFAD
 0837 Reh.& Maint. Rural Feeder Rds-4thw
 0838 Rehab. Feeder Roads - GTZ
 0839 Improvements of Ferry Services
 0840 Third Highway Project
 0841 Power II - ADB/Norway/Ndf/Japan
 0842 Power II - IDA/CDC/ODA Component
 0843 Extension of Power Grid To Tanzania
 0844 Rural Power Distribution
 0845 The Sugar Industry (Kinyara)
 0846 Strengthening Meteor. Services
 0847 National Environment Inform. Centre

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0848 Forestry Rehab Project (Peri-Urban)
 0849 Comp of Katwe/Kab,Bushenyi & Rakai
 0850 Four Urban Centres Water
 0851 Ginneries Rehabilitation Project
 0852 Central Storage Project
 0853 Primary Coop Storage
 0854 Rural Milk Production & Marketing
 0855 Immunisation Against E. Cost Fever
 0856 Manpower For Agricultural Dev.
 0857 Integrated Fisheries Devt -CICS
 0858 Food & Rural Dev. In Central Uganda
 0859 Smallholder Cotton Rehab.
 0860 Fisheries Master Plan
 0861 WHO/TDR Research Projects In Utr
 0862 WHO Support To Coctu
 0863 Kenya/Uganda Tsetse &Tryps Control
 0864 Block Treatment
 0865 French Support Trapping Project
 0866 Pan African Rinder-pest Campaign
 0867 East Africa Great Lakes Project
 0868 Lake Productivity Project
 0869 Nile Perch Project
 0870 Regional Fisheries Project
 0871 Provision of Fishing Inputs
 0872 Agricultural Development Project
 0873 Dairy Development Project
 0874 Rehabilitation of AHRC
 0875 Rehab. of Fisheries Statistics
 0876 Root Crops
 0877 Prevention of Food Losses
 0878 Agric. Sector Planning Project
 0879 Agricultural Development Project
 0880 Plant Protection & Quarantine Service.
 0881 Legume Seeds
 0882 Uganda Seed Industry Rationalization
 0883 S.W. Region Agricultural Project
 0884 National Census of Agriculture

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0885 Farming Systems Support Project
 0886 UIRI- Value Added Meat Products
 0887 CAPEP Studies
 0888 Implementation of Leadership Code
 0889 Poverty Alleviation Programme
 0890 Support To Just Law & Order Sector
 0891 Donor Support To The Health Sector
 0892 Strengthening UHC In Nairobi, Kenya
 0893 Uganda High Commission, New Delhi
 0894 Uganda High Commission, London UK
 0895 Home Grown School Feeding Program
 0896 Support MUBS Infrastructure Dev't.
 0897 Development of Secondary Education
 0898 Agriculture Census
 0899 Capitalisation of EADB
 0900 Eg-ICT Policy Implementation
 0901 Stud On Transport Regulatory Agency
 0902 Axle Load Control
 0903 Government Purchases - Agriculture
 0904 Primary Education Northern Uganda
 0905 Furniture For Primary Schools
 0906 Gulu University
 0907 Multi Country Demobilisation Proj.
 0908 Promotion of Tourism And Trade
 0909 Cobalt Source Replacement
 0910 Support To Kitgum/Gulu FM Radio
 0911 Butab & H'th Centr Remodel/Const
 0912 Capitalisation of UDB
 0913 Kapeeka-Butalangwa-Ngoma Fs & Ded
 0914 Power IV- Uganda Electricity Board
 0915 Village Meat Processing
 0916 Support To Vodp;Oil Crops' Seeds
 0917 Support To Cocoa P.,Cocoa Seedlings
 0918 Small Ruminant and Rabbit Dev't
 0919 Aviation Equipment
 0920 Support To Children In Armed Conflict
 0921 Contagious Bovine Pleuropneumonia

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0922 Humanitarian Assistance
 0923 Civil Soc. Government of Uganda Partner
 0924 Land Tribunals Project
 0925 Strengthening the Mission in Paris
 0926 Strengthening the Mission in Berlin
 0927 Strengthening the Mission in Teheran
 0928 Strengthening the Mission in Moscow
 0929 Strengthening the Mission in Canniberra
 0930 Strengthening the Mission in Addis Ababa
 0931 Development of National Integrated Monitoring & Evaluation Strategy (NIMES)
 0932 Northern Uganda War Recovery Plan
 0933 MTCs Secretariat
 0934 Deregulation
 0935 Institutional Support
 0936 Redevelopment of State House
 0937 PMA Outreach Project
 0938 Sexual and Reproductive Health
 0939 Strengthening Coordination of the Accountability Sector
 0940 Support to Thermal Power Generation
 0941 Support to the Energy Fund
 0942 Development of BTVET
 0943 Emergency Construction of Primary Schools
 0944 Development of Primary Schools
 0945 Capitalisation of Institutions/ Agencies
 0946 Support to the Public University in Eastern Uganda
 0947 Farm Income Enhancement and Forestry Conservation Project
 0948 Support to Tourism Development
 0949 ADB III Post Primary Education Project
 0950 Financial Management and Accountability Programme (FINMAP)
 0951 East African Trade and Transport Facilitation Project
 0952 Upgrading of Masaka – Bukakata Road
 0953 Rehabilitation of Kawempe – Kafu Road
 0954 Upgrading of Muyembe – Moroto – Kotido Road
 0955 Upgrading of Nyakahita – Ibanda –Fort Portal Road
 0956 Paved National Roads Backlog Maintenance Project
 0957 Construction of 2nd Nile Bridge
 0958 Rehabilitation of District Roads in 12 Districts of Southern and Western Uganda

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- 0959 Pilot on output and Performance Based Road Maintenance contracts
- 0960 National Slum Upgrading Programme
- 0961 Integrated Rural Housing Development Programme
- 0962 Disaster Planning and Management Programme
- 0963 Urban Development Programme
- 0964 Housing Development Programme
- 0965 Redevelopment of Kyabazinga's Palace at Igenge Wanyange for Busoga Kingdom
Renovation and completion of the Late Gen. Tito Okello's Residences at
- 0966 Palabek Road and Kitgum Hill Top in Kitgum
- 0967 Construction and Rehabilitation of Work Places in Kampala
- 0968 Farm Income Enhancement Project
- 0969 Creation of Tsetse and Trypanosomiasis Free Areas
- 0970 Crop Diseases and Pests Control
- 0971 Development of TVET P7 Enrolling Graduate Institutions & UVQF
- 0972 Strengthening the Mission in Pretoria
- 0973 Strengthening the Mission in Geneva
- 0974 Strengthening the Mission in Copenhagen
- 0975 Strengthening the Mission in Brussels
- 0976 Strengthening the Mission in Juba
- 0977 Strengthening the Mission in Rome
- 0978 Presidential Initiative on Banana Development
- 0979 Market Research
- 0980 Development of Social Health Insurance
- 0981 Strengthening of Reproductive and Mental Health
- 0982 Strengthening of Internal Security Organisation (ISO)
- 0983 Strengthening of External Security Organisation (ESO)
- 0984 Relocation of Shimoni PTC & Primary School
- 0985 Energy Investment Fund
- 0986 Millennium Science Initiatives
- 0987 Uganda Country Capacity Building Project
- 0988 Support to Other Scientists
- 0989 Support to the Uganda Land Commission
- 0990 Strengthening Information and Communications Technology
- 0991 Strengthening Mission in Tripoli
- 0992 Energy Fund*
- 0993 Gross Tax Receipts*
- 0994 Development of Industrial Parks
- 0995 Community Agricultural Infrastructure Improvement Programme (CAIIP-1)
- 0996 Support to Tourism Infrastructure Development Project (STIDP)
- 0997 Support to Micro Finance
- 0998 Sub county Development Grant/Strategic Interventions
- 0999 Power Sector Development Programme
- 1000 GoU- UNICEF Gender Project
The GoU-UNICEF community Dialogue, Social Budgeting, CEDAW, and OVC
- 1001 Initiatives Implementation and Monitoring programme

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- 1002 Poverty Alleviation Programme
- 1003 African Development Foundation Project
- 1004 Rehabilitation of Regional Referral Hospitals
- 1005 Strengthening the Ministry of East African Affairs
- 1006 Information and National Guidance Project
- 1007 Trans-boundary Agro-ecosystem management programme
- 1008 Plan for National Agricultural Statistics Development
- 1009 Sustainable Land Management project
- 1010 Agricultural production, marketing and regional integration- COMESA
- 1011 Dissemination of NERICA & Improved Rice production system
- 1012 FAO/TCP Integrated Pest & Disease management in banana Plantation
- 1013 Kiboga Agricultural credit & Export Development project
- 1014 National Transmission Backbone Project
- 1015 Gulu water & sewerage rehabilitation and extension project
- 1016 Gross Payments Accounts
- 1017 Rural Roads Programme (RRP) - Support to MFPED
- 1018 Rural Roads Programme (RRP) - Support to MELTEC
- 1019 Rural Roads Programme (RRP) - Support to MoWT
- 1020 Strengthening Ethics & Integrity and Accountability Sector Secretariat
- 1021 Mapping of Ground Water Resources
- 1022 Strengthening Capacity on Concessions/Licensing for hydraulic works
- 1023 Promotion of Renewable Energy and Energy Efficiency Programme- PREEEP
- 1024 Bujagali Interconnection Project
- 1025 Karuma Interconnection Project
- 1026 Mputa Interconnection Project
- 1027 Institutional Support to Ministry of Health
- 1028 Anti-Corruption Country Threshold (ACT) Project
- 1029 Construction of Ministry of Lands, Housing and Urban Dev't
- 1030 Sector Investment Plan Coordination Project(SIPCP)
- 1031 Gulu - Atiak - Nimule Road
- 1032 Arua- Koboko - Oraba/Vura Road
- 1033 Hoima -Kaiso-Tonya Road
- 1034 Mukono - Katosi - Road
- 1035 Mpigi - Kabulasoke- Maddu Road
- 1036 Mbale- Magale-Bumbo road
- 1037 Mbarara-Kikagate Road
- 1038 Ntungamo- Kitumba/Mirama Hill road
- 1039 Improvement of Kampala - Entebbe Road
- 1040 Kapchorwa - Suam Road
- 1041 Kyenjojo- Hoima-Masindi -Kigumba road
- 1042 Nyendo -Sembabule Road
- 1043 Tororo- Busia - Majanji Road
- 1044 Ishaka-Kagamba Road
- 1045 Interconnectivity Improvement Road Projects
- 1046 Kyapa -Kensoro Road
- 1047 Redevelop. And Rehab. Of Upcountry Aerodrome (CAA)
- 1048 Re-introduction and Privatization of Motor Vehicle Inspection Services
- 1049 Kampala-Kasese Railway Line Feasibility Study
- 1050 Establishment of National Transport Database

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- 1051 New ship to replace MV Kabalega
- 1052 Rehab and Re-equipping of EACAA - Soroti
- 1053 District Business Information Centers
- 1054 Operationalization of NITA - Uganda
- 1055 Business Process Out Sourcing
- 1056 Transport Corridor Project
- 1057 Support to Busitema University Infrastructural Development
- 1058 Support to Uganda Bureau of Statistics -UBOS
- 1059 Value Addition- Tea Industry
- 1060 GEF Country Support Programme (CSP)
- 1061 Construction of Government Office Block
- 1062 Karamoja Roads Development Program
- 1063 Evidence Based Decision Making
- 1064 Strengthening Mission in Cairo
- 1065 Strengthening Mission in Riyadh
- 1066 District Livelihoods Support Programme (DLSP)
- 1067 Agriculture Sector Programme Support
- 1068 Community Agriculture Infrastructure Improvement programme (CAAIP)
- 1069 Participatory Development Management
- 1070 Kampala Institutional & Infrastructural Development Project (KUSIP)
- 1071 Improvements of Markets in Kampala
- 1072 Nakawa-Naguru Housing Estates
- 1073 Local Government Service Delivery and Management Programme (LGMSDP)
- 1074 Water and Sanitation Development Facility WSDF (North Towns) Project
- 1075 Water and Sanitation Development Facility WSDF (East Towns) Project
- 1076 Development of Karamoja
- 1077 Public Sector Management
- 1078 Karamoja Intergrated Disarmament Programme
- 1079 Uganda Public Service Enhancement Programme (UPSPEP)
- 1080 Support to Macroeconomic Management
- 1081 Support to NEC
- 1082 Sustainable Irrigated Rice Production in Uganda
- 1083 Uganda Meat Exports Development Project
- 1084 Avian & Human Influenza Preparedness and response
- 1085 MAAIF Coordination
- 1086 Support to quality assurance for fish marketing
- 1087 Community Agric & Infrastructure Improvement Project (CAIIP)- Phase II
- 1088 Markets & Agricultural Trade Improvement Project
- 1089 Local Government Sector Investment Plan
- 1090 LGMSD support to Local Governments
- 1091 Support to Uganda Post Primary Educ & Training-IDA
- 1092 ADB IV Support to Secondary Education
- 1093 Nakawa Vocational Training Institute
- 1094 Energy for Rural Transformation-Phase II
- 1095 National Air Transport Facilitation project
- 1096 Support to Computerised Driving Permits
- 1097 New Standard Gauge Railway Line
- 1098 Construction of Roads in Oil Prospecting Areas
- 1099 Reconstruction of Tororo-Soroti Road

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- 1100 Reconstruction of Lira-Kamdini-Gulu Road
- 1101 Building Infrastructure for Growth-MoWT Change programme
- 1102 Climate Change Project
- 1103 Feasibility Study of Bus Rapid Transit
- 1104 Construction of Selected Bridges (BADEA)
- 1105 Road Sector Institutional Capacity Devt Project
- 1106 Development Expenditure
- 1107 Police Enhancement- Northern Uganda
- 1108 Judicial Service Enhancement- Northern Uganda
- 1109 Prisons Enhancement- Northern Uganda
- 1110 Energy Expansion - Northern Uganda
- 1111 Marketing Agricultural Production - Northern Uganda
- 1112 Monitoring & Evaluation - Northern Uganda
- 1113 Northern Uganda Social Action Fund (NUSAF) II
- 1114 NUREP
World Bank Supported Universal Post Primary Education & Training Project (UPPET
- 1115 APL 1)
- 1116 Post Primary & Education Training & Improvement Project (ADB IV)
- 1117 Support to Export Goat Breeding and Production
- 1118 Regional NERICA Research and Training Centre- NAMULONGE
- 1119 Agriculture and Rural Development through Improved Rice Production.
- 1120 Uganda Cancer Institute
- 1121 Uganda Heart Institute
- 1122 Support to National Medical Stores
- 1123 Health Systems Strengthening-IDA
- 1124 Strengthening Uganda Embassy UAE, Dubai
- 1125 Strengthening Uganda Embassy Burundi, Bujumbura
- 1126 PRDP-Support to Amnesty Commission
- 1127 Institutional Support to UTB
- 1128 Value Addition to Fruit Drying Project
- 1129 Avian Flu-OPM
- 1130 Water & Sanitation Development Facility WSDF (Central towns) Project
- 1131 Prosperity for all Coordination Unit
- 1132 Food Technology & Business Incubation Centre
- 1133 Technology Education & Innovation for Uganda's Industrialisation
- 1134 Skills for Production, Employment, & Development in Animal Industry (SPEDA)
- 1135 Support to UMI Infrastructure Development
- 1136 Support to Physical Education & Sports
- 1137 Mbarara- Nkenda/Tororo-Lira Transmission Lines Project
- 1138 East Africa Agricultural Productivity Project
- 1139 Agricultural Technologies & Agribusiness Advisory Services (ATAAS)
- 1140 Nile Equatorial Lakes Countries project (NELSAP 1)
- 1141 Global Alliance for Vaccines Initiative
- 1142 Strengthening the Management of the Oil and Gas Sector in Uganda
- 1143 Isimba Hydro Power Project
- 1144 Hoima - Kafu Interconnection
- 1145 Institutional Capacity Building in the Health Sector
- 1146 Strategy for Transforming Settlements of the Urban poor in Uganda (TSUPU)
- 1147 Support to Municipal Integrated Infrastructural Devt project (SMIID)

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- 1148 Public Health Laboratory Network
- 1149 UETCL/Statnett Twinning Arrangement-Phase II
- 1150 Efficient & Sustainable Energy Supply
- 1151 Rural Electrification Projects
- 1152 Support to Uganda Registration Services Bureau
- 1153 Karamoja Livelihoods Programme
- 1154 Northern Uganda Agricultural Recovery Programme (ALREP)
- 1155 Public Governance & Accountability Programme - SBS LOGSIP
- 1156 Support to Decentralisation Programme
- 1157 Social Protection (National Policy Development & Capacity Building)
- 1158 Northern Corridor - Mbarara - Katuna
- 1159 Kasese Airport Development Project (KADP)
- 1160 Transport Sector Development Project
- 1161 EPA related trade & private sector support programme
- 1162 Quality Infrastructure & Standards Programme
- 1163 Uganda Tourism Satellite Account
- 1164 One Village one Product programme
- 1165 Increasing Mukene for Human Consumption
- 1166 Support to Fisheries Mechanisation & Aquatic Weed Control
- 1167 National Security Information System Project
- 1168 Road Rehabilitation under PRDP & Danida
- 1169 Strengthening the Mission in Guangzhou, China
- 1170 Establishment of a Tea Factory in Kabale
- 1171 U-Growth Support to MELTC
- 1172 U-Growth Support to DUCAR
- 1173 Construction of MoWT Headquarters Building
- 1174 ATAAS project Grants to Local Governments
- 1175 Kayunga- Galiraya Road
- 1176 Hoima- Wanseko Road
- 1177 Strengthening Uganda Mission in Congo
- 1178 UPDF Peace Keeping Mission in Somalia
- 1179 Community Agricultural Infrastructure Improvement Project III
- 1180 Kampala-Entebbe Express Highway
- 1181 Kampala-Jinja Express Highway
- 1182 Kampala-Mpigi Express Highway
- 1183 Karuma Hydroelectricity Power Project
- 1184 Construction of Oil Refinery
- 1185 Italian Support to HSSP and PRDP
- 1186 Rehabilitation and Equipping of Health Facilities in Central Region-JICA
- 1187 Support to Mulago Hospital and Health Facilities in Kampala-ADB
- 1188 Protection of Lake Victoria - Kampala Sanitation Program
- 1189 Saw log Production Grant Scheme project
- 1190 Support to Nabyeya Forestry College Project
- 1191 Provision of Improved Water Sources for Returned IDPs in Acholi Sub region project
- 1192 Lake Victoria water & Sanitation (LVWATSAN) Phase II project
- 1193 Kampala Water- Lake Victoria Water & Sanitation project
- 1194 Labour Saving Technologies & Mechanisation for Agricultural Production Enhancement
- 1195 Vegetable Oil Development Project Phase 2
- 1196 Improvement of Roads in Kampala City

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- 1197 Financial management and Accountability Programme II
- 1198 Modern Energy from Biomass for Rural Development
- 1199 Uganda Geothermal Resources Development
- 1200 Airborne Geophysical Survey and Geological Mapping of Karamoja
- 1201 Mitigating Human Wild Life Conflicts
- 1202 Enhancement of Market Access and Promotion of Value-Added Exports
- 1203 Support to Ware house Receipt System
- 1204 Evidence based Decision making- Phase 2
- 1205 Support to Uganda Museum
- 1206 Support Regulatory Framework to Fight Corruption
- 1207 Support to Investment and Private Sector Development
- 1208 Support to National Authorising Officer
- 1209 Appropriate Renewable technologies for rural Uganda
- 1210 Fisheries Management Plan for Lake Victoria
- 1211 Belgo-Ugandan Study and Consultancy Fund
- 1212 Electricity Sector development
- 1213 Population and Housing Census 2012
- 1214 Construction of Secondary Schools
- 1215 Job Stimulus Package
- 1216 Kampala Roads Rehabilitation
- 1217 Support to Fisheries Development & Regulation
- 1218 Uganda Sanitation Fund
- 1219 Cotton Production Improvement Project
- 1220 Establishment of an Integrated Payroll and Personnel System
- 1221 Opuyo Moroto Interconnection Project
- 1222 Electrification of Industrial Parks Project
- 1223 Institutional Support to Ministry of Energy and Mineral Development
- 1224 Construction of National Records Centre
- 1225 Support to PPDA
- 1226 Support to Directorate of Ethics and Integrity
- 1227 Establishment of the Civil Service College
- 1228 Support to Ministry of Justice & Constitutional Affairs
- 1229 Support to LDC
- 1230 Support to National Citizenship and Immigration Control
- 1231 Water management & Development Project
- 1232 Karamoja Primary Education Project
- Improving the Training of BT/VET Technical Instructors, Health Tutors and Secondary
- 1233 Teachers in Uganda
- 1234 Establishment and Capacity Building of Disaster Management Institutions
- 1235 Resettlement of Landless Persons & Disaster Victims
- 1236 Community Agric& Infrastructure Improvement Project (CAIIP)III
- 1237 Strengthening the Mission in Ankara
- 1238 Rice Development Project
- 1239 Technical Assistance to Improve Animal Disease Diagnostic Capacity
- 1240 Kalangala Infrastructure Services Project
- 1241 Development of Uganda Petroleum Institute Kigum
- 1242 Construction of the JLOS House
- 1243 Rehabilitation and Construction of General Hospitals
- 1244 Support to National Physical Development Planning

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- 1245 Second Trade Capacity Enhancement Project
- 1246 District Commercial Services Support Planning
- 1247 Graduate Venture Capital Scheme
- 1248 Construction of the Audit House
- 1249 Uganda Good Governance Project (UGOGO)
- 1250 Support to Innovation-EV Car Project
- 1251 Support to Teso Development
- 1252 Support to Bunyoro Development
- 1253 KCCA Road Rehabilitation Project
- 1254 Strengthening the Mission in Tokyo
- 1255 Uganda Support to Municipal Infrastructure Development project (USMID)
- 1256 Ayago Interconnection Project
- 1257 Mirama-Kikagati-Nshungyezi Transmission Line
- 1258 Downstream Petroleum Infrastructure
- 1259 Kampala-Entebbe Transmission Line
- 1260 Energy Access Expansion Project
- 1261 West Nile Grid Extension Program-GBOBA
- 1262 Rural Electrification Project
- 1263 Agriculture Cluster Development Project (ACDP)
- 1264 Commercialization of Agriculture in Northern Uganda
- 1265 Agriculture Technology Transfer (AGITT) Cassava Value Chain Project
- 1266 Support to Agro processing & marketing of Agricultural Products Projects
- 1267 Construction of Ministry of Agriculture, Animal Industry & Fisheries Headquarters
- 1268 Diary Market Access and Value Addition
- 1269 Strengthening the Capacity of the Equal Opportunities Commission
- 1270 Support to National Health & Departmental Training Institutions
- 1271 Support to Education Service Commission
- 1272 Support to Makerere University
- 1273 Support to Higher Education, Science & Technology
- 1274 Musita-Lumino-Busia/Majanji Road
- 1275 Olwiyo-Gulu-Kitgum Road
- 1276 Mubende-Kakumiro-Kagadi Road
- 1277 Kampala Northern Bypass Phase 2
- 1278 Kampala-Jinja Expressway
- 1279 Seeta-Kyaliwajjala-Matugga-Wakiso-Buloba-Nsangi
- 1280 Najjanankumbi-Busabala Road and Nambole-Namilyango-Seeta
- 1281 Tirinyi-Pallisa-Kumi/Kamonkoli Road
- 1282 Strengthening Safeguards, Safety and Health at Workplaces (SSASHEW)
- 1283 Water and Sanitation Development Facility-South Western
- 1284 Development of new Kampala Port in Bukasa
- 1285 Support to Ministry of Public Service
- 1286 Uganda Good Governance (UGOGO)
- 1287 Strengthening Mission in Somalia
- 1288 Financial Inclusion in Rural Areas [PROFIRA] of Uganda
- 1289 Competitiveness and Enterprise Development Project [CEDP]
- 1290 3RD Financial Management and Accountability Programme [FINMAP III]
- 1291 Regional Integration Implementation Programme [RIIP] Support for Uganda
- 1292 Millennium Villages Projects II
- 1293 Support to Refugee Settlement

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- 1294 Government Evaluation Facility Project
- 1295 2ND Kampala Institutional and Infrastructure Development Project [KIIDP 2]
- 1296 Uganda Teacher and School Effectiveness Project
- 1297 Quick Action for Improving Quality and Timeliness of Education and Sports Sector
- 1298 Support to Muni Infrastructure Development
- 1299 Strengthening the Mission in Malaysia
- 1300 Strengthening the Consulate in Mombasa
- 1301 The National REDD-Plus Project
- 1302 Support for Hydro-Power Devt and Operations on River Nile
- 1303 Investment Subsidy to NWSC
- 1304 Support to NEMA Phase II
- 1305 U growth DANIDA programme
- 1306 National Response Strategy on Elimination of Non Tariff Barriers (NRSE-NTB'S)
- 1307 Support to Ministry of local Government
- 1308 Development and Improvement of Special Needs Education (SNE)
- 1309 Municipal Development Strategy
- 1310 Albertine Region Sustainable Development Project
- 1311 Upgrading Rukungiri-Kihihi-Ishasha/Kanungu Road
- 1312 Upgrading Mbale-Bubulo-Lwakhakha Road
- 1313 North Eastern Road-Corridor Asset Management Project
- 1314 Rehabilitation and Equipping of Health Facilities in Western Region
- 1315 Construction of Specialised Neonatal and Maternal Unit in Mulago Hospital
- 1316 Enhancing National Food Security through increased Rice production in Eastern Uganda
- 1317 Drylands Intergrated Development Project
- 1318 E-Government Procurement Project
- 1319 Kampala Flyover
- 1320 Construction of 66 Selected Bridges
- 1321 Earth Moving Equipment Japan
- 1322 Upgrading of Muyembe-Nakapiripirit (92 km)
The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-
- 1323 JICA Supported Project
- 1324 Nothern Uganda Farmers Livelihood Improvement Project
- 1325 NAGRC Strategic Intervention for Animal Genetics Improvement Project
- 1326 Farm-Based Bee Reserves Establishment Project
- 1327 National Farmers Leadership Center (NFLC)
- 1328 Support to Agricultural Training Institutions
- 1329 The Goat Export Project in Sembule District
- 1330 Livestock Diseases Control Project Phase 2
- 1331 Support to MLHUD
- 1332 Energy for Rural Transformation (ERT) II
- 1333 Mt. Rwenzori Tourism Infrastructure Development Project (MRTIDP)
- 1334 Development of Museums and Heritage Sites for Cultural Promotion
Establishment of Lake Victoria Tourism Circuit to enhance Tourism around Entebbe and
- 1335 its Neighbourhoods
- 1336 Development of Source of the Nile
- 1337 Establishment of Regional Satellite Wildlife Conservation Education Centres in Uganda
- 1338 Skills Development Project
- 1339 Emergency Construction of Primary Schools Phase II
- 1340 Development of PTCs Phase II

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Section 7	PROJECT CODES	

- 1341 Food Technology Incubations II
- 1342 Technology Innovation II
- 1343 SPEDA II
- 1344 Renovation and Equipping of Kayunga and Yumbe General Hospitals
- 1345 ADB Support to UCI
Strengthening Prosecution Services to safeguard the Rights of Vulnerable People and
- 1346 Ensure Fair and Speedy Justice
- 1347 Solar Powered Mini-Piped Water Schemes in rural Areas
- 1348 Water management Zones Project
- 1349 Large Rural Piped Water Supply Schemes in Northern Uganda
- 1350 Muzizi Hydro Power Project
- 1351 Nyangak III Hydro Power Project
- 1352 Midstream Petroleum Infrastructure Development Project
- 1353 Mineral Wealth and Mining Infrastructure Development
- 1354 Grid Rural Electrification Project IDB I
- 1355 Strengthening the Development and Production Phases of the Oil and Gas Sector
- 1356 Uganda National Examination Board (UNEB) Infrastructure Development Project
Improving Access and Use of Agricultural Equipment and Mechanisation through the
- 1357 use of labour Saving Technologies
- 1358 Meat Export Support Services
- 1359 Piped Water in Rural Areas (PWRP)
- 1360 Markets and Agricultural Trade Improvements Programme (MATIP 2)
- 1361 Uganda-China South-South Cooperation Phase 2
- 1362 Agro-Economic Impact Deepening in the Albertine Basin
- 1363 Regional Pastoral Livelihood Improvement Project
- 1364 The Potato Commercialisation Project
- 1365 Support to Sustainable Fisheries Development Project
- 1366 Youth Livelihood Programme (YLP)
- 1367 Uganda Women Entrepreneurs Fund (EWEP)
- 1368 John Kale Institute of Science and Technology (JKIST)
- 1369 Akii Bua Olympic Stadium
- 1370 National High Altitude Training Centre (NHATC)
- 1371 Uganda National Meteorological Authority (UNMA)
- 1372 Capacity Enhancement of KCCA in Management of Traffic
- 1373 Entebbe Airport Rehabilitation Phase 1
- 1374 Formulation of Master Plan on Logistics in Northern Economic Corridor
- 1375 Improvement of Gulu Municipal Council Roads (Preparatory Survey)
- 1378 Support to the Implementation of Skilling Uganda Strategy (BTC)
- 1379 Promotion of Green Jobs and Fair Labour Marketing Uganda (PROGREL)
- 1380 Northern Uganda Social Action Fund (NUSAF) III
- 1381 Programme for Restoration of Livelihoods in Northern Region (PRELNOR)
- 1382 Water and Environment Development
- 1383 Education Development
- 1384 Works and Transport Development
- 1385 Health Development
- 1386 Crop Pests and Diseases Control Phase II
- 1387 220KV Kawanda Line Bays at Bujagali 220/132/33 KV Substation
- 1388 Mbale-Bulambuli (Atari) 132KV transmission line and Associated Substation
- 1389 New Nkenda 132/33 KV, 2*60MVA Substation

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Section 7	PROJECT CODES	

- Network Manager System (SCADA/EMS) upgrade at the National Control Center &
- 1390 Installation of an Emergency Control Center
- 1391 Lira-Gulu-Agago 132KV Transmission Project
- 1392 Design, Construction & Installation of Uganda National Infrasound Network
- 1393 Construction & Equipping of the International Specialised Hospital of Uganda
- 1394 Regional Hospital for Paediatric Surgery
- 1395 The Maize seed & Cotton production project under Uganda Prisons Service
- 1396 Water for Production Regional Center-North based in Lira (WfPRC-N)
- 1397 Water for Production Regional Center-East based in Mbale (WfPRC-E)
- 1398 Water for Production Regional Center-West based in Mbarara (WfPRC-W)
- 1399 Karamoja Small Town & Rural growth Centers Water Supply & Sanitation Project
- 1400 Regional Communication Infrastructure Programme
- 1401 National Food & Agricultural Statistics System (NFASS)
- 1402 Rwenkuny -Apac- Lira -Acholibur Road
- 1403 Soroti -Katakwi- Moroto -Lokitonyala Road
- 1404 Kibuye -Busega- Mpigi
- 1405 Rehabilitation of Regional Mechanical Workshops
- 1406 Scaling -Up Value -Addition and Collective Marketing in Cooperatives
- 1407 Nuclear Power Infrastructure Development Project
- 1408 Support to the Ministry of Trade, Industry and Cooperatives
- 1409 Mirama -Kabale 132kv Transmission Project
- 1410 Skills for Oil and Gas Africa (SOGA)
- 1411 The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project
The Technical Vocational Education and Training-Leading Institution's Expansion of
Human Resource and Skilled Workforce Development for Industrial Sector in Uganda
- 1412 (TVET-LEAD)
- 1413 East Africa Public Health Laboratory Network Project Phase II
- 1414 Support to Lira University Infrastructure Development
- 1415 Support to NCDC Infrastructure Development
- 1416 Urban Markets and Marketing Development of Agricultural Products (UMMDAP)
- 1417 Farm Income Enhancement and Forestry Conservation Programme Phase II
- 1418 Support to Kabale University Infrastructure Development
- 1419 Support to Soroti University Infrastructure Development
- 1420 Support to Uganda Export Promotion Board
- 1421 Development of the Construction Industry
- 1422 Strengthening the Capacity of Uganda Road Fund
- 1423 Support to Financial Intelligence Authority
Multi-Lateral Lakes Edward & Albert Integrated Fisheries and Water Resources
- 1424 Management (LEAFII)
- 1425 Multisectoral Food Safety & Nutrition Project
Grid Expansion and Reinforcement Project - Lira, Gulu, Nebbi to Arua Transmission
- 1426 Line
- 1427 Uganda Clean Cooking Supply Chain Expansion Project
- 1428 Energy for Rural Transformation (ERT) Phase III
- 1429 ORIO Mini Hydro Power and Rural Electrification Project
- 1430 Bus Rapid Transit for Greater Kampala Metropolitan Area
- 1431 Institutional Support to URSB
- 1432 OFID funded Vocational Project Phase II
- 1433 IDB funded Technical & Vocational Education and Training Phase II

<i>Issued in June 2018</i>	<i>Replaces issue in May 2016</i>
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Section 7	PROJECT CODES	

- 1434 Retooling of the NCDC
- 1435 Retooling and Capacity Dev't for MoES
- 1436 GAVI Vaccines and Health Sector Dev't Plan Support
- 1437 Institutional Support to UVRI
- 1438 Water Service Acceleration Project (SCAP 100%)
- 1439 Ministry of Defence & Veteran Affairs Retooling Project
- 1440 Uganda Reproductive Maternal & Child Health Services Improvement Project
- 1441 Uganda Sanitation Fund Phase II
- 1442 UVRI Infrastructural Dev't Project
- 1443 Revitalisation of prison Industries
- 1444 Agriculture Value Chain Development
- 1445 Masindi-Biiso Road (54km)
- 1446 Masindi-Bugungu via Murchison Falls National Park (80km)
- 1447 Kaseeta-Lwera via Bugoma Forest (16km)
- 1448 Wanseko-Bugungu Road (23Km)
- 1449 Buhimba- Nalweyo- Kakindu- Kakumiro Road
- 1450 Lusalira- Nkongwe- Ssembabule (97Km)
- 1451 Kabale-Kiziranfumbi Road (30Km)
- 1452 Kyotera- Rakai Road (20Km)
- 1453 Tangi Gate Bridge
- 1440 Uganda Reproductive Maternal & Child Health Services Improvement Project
- 1441 Uganda Sanitation Fund Phase II
- 1442 UVRI Infrastructural Dev't Project
- 1443 Revitalisation of prison Industries
- 1444 Agriculture Value Chain Development
- 1445 Masindi-Biiso Road (54km)
- 1446 Masindi-Bugungu via Murchison Falls National Park (80km)
- 1447 Kaseeta-Lwera via Bugoma Forest (16km)
- 1448 Wanseko-Bugungu Road (23Km)
- 1449 Buhimba- Nalweyo- Kakindu- Kakumiro Road
- 1450 Lusalira- Nkongwe- Ssembabule (97Km)
- 1451 Kabale-Kiziranfumbi Road (30Km)
- 1452 Kyotera- Rakai Road (20Km)
- 1453 Tangi Gate Bridge
- 1454 Bridge After Paraa Crossing
- 1455 Hohwa- Nyairongo- Kyarushesha (25km)
- 1456 Multinational Lake Victoria Martime Comm. & Transport Project
- 1457 Improvement of Muni & Kaliro National Teachers Colleges
- 1458 Improvement of Secondary Teachers Education- Kabale & Mubende NTCs
- 1459 Institutional Support to MoSTI
- 1460 Institutional Support to UNEB - Retooling
- 1461 Institutional Support to Soroti University - Retooling
- 1462 Institutional Support to Kabale University - Retooling
- 1463 Institutional Support to Muni University - Retooling
- 1464 Institutional Support to Lira University - Retooling
- 1465 Institutional Support to Mbarara University - Retooling

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Section 7	PROJECT CODES	

- 1466 Institutional Support to Busitema University - Retooling
- 1467 Institutional Support to Gulu University - Retooling
- 1468 Institutional Support to Gulu RRH
- 1469 Institutional Support to Arua RRH
- 1470 Institutional Support to FortPortal RRH
- 1471 Institutional Support to Soroti RRH
- 1472 Institutional Support to Moroto RRH
- 1473 Institutional Support to Kabale RRH
- 1474 Institutional Support to Butabika National Referral Hospital
- 1475 Institutional Support to Uganda China Friendship Referral Hospital - Naguru
- 1476 Institutional Support to Uganda Cancer Institute
- 1477 Institutional Support to Lira Regional Hospital
- 1478 Institutional Support to Mbale Regional Hospital
- 1479 Institutional Support to Mbarara Regional Hospital
- 1480 Institutional Support to Hoima Regional Hospital
- 1481 Institutional Support to Jinja Regional Hospital
- 1482 Institutional Support to Mubende Regional Hospital
- 1483 Institutional Support to UPS- Retooling
- 1484 Institutional Support to UPF- Retooling
- 1485 Institutional Support to NIRA
- 1486 Development Initiative for Northern Uganda
- 1487 Enhancing Resilience of Communities to Climate Change
- 1488 Chemical Safety & Security (CHESASE) Project
- 1489 Development of Kabaale Airport
- 1490 Luwero - Butalangu Road
- 1491 African Centers of Excellence II
- 1492 Kampala Metropolitan Transmission System Improvement Project
- 1493 Developing A Market - Oriented & Environmentally Sustainable Beef Meat Industry
- 1494 Promoting Commercial Aquaculture Project
- 1495 Rural Industrial Development Project (OVop Project Phase III)
- 1496 Construction of the IGG Head Office Building Project
- 1497 Masaka-Mbarara Grid Expansion Line
- 1498 Establishment of Zonal Agro-Processing Facilities
- 1499 Development Response to Displacement Impacts Project (DRDIP)
- 1500 Institutional Capacity Building in the Health Sector - Phase II
- 1501 Bugungu - Buliisa Road
- 1502 Kabwoya - Buhuka Road
- 1503 Karugutu - Ntoroko Road
- 1504 Institutional Support to UCDA
- 1505 Minerals Laboratories Equipping and Systems Development
- 1506 Land Acquisition
- 1507 Strengthening Office of the President
- 1508 National Oil Palm Project
- 1509 Local Economic Growth (LEGS) Support Project
- 1510 UNRA Retooling Project
- 1511 Kiira Motors Corporation

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Section 7	PROJECT CODES	

- 1512 Uganda National Airline Project
- 1513 National Science, Technology, Engineering and Innovation Skills Enhancement Project
- 1514 Uganda Support to Municipal Infrastructure Development (USMID II)
- 1515 Strengthening Social Risk Management and Gender-Based Violence Prevention and Response Project
- 1516 Construction of the 33KV Distribution Lines in Kayunga, Kamuli and Kalungi Service Stations
- 1517 Bridging the demand gap through the accelerated rural electrification programme (TBEA)
- 1518 Uganda Rural Electrification Access Project (UREAP)
- 1519 Strengthening Capacity of Regional Referral Hospital
- 1520 Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda
- 1521 Resource Enhancement and Accountability Programme (REAP)

** These are system projects to ease reconciliations*

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	63
Section 9	REVENUE LEDGER CODES	

CLASS 1	REVENUE
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11	TAXES
111	<i>Taxes on income, profits and capital gains</i>
1111	<i>Payable by Individuals</i>
111101	Tax on Employment Earnings (PAYE)
111102	Rental Income Tax
111103	Graduated Tax
111104	Withholding tax payable by Individuals
111105	Presumptive tax
111106	Local Services Tax
1112	<i>Payable by corporate Entities</i>
111201	Company income tax
111202	Withholding tax payable by corporate entities
111203	Capital Gains Tax
1113	<i>Other</i>
112	<i>Taxes on payroll and workforce</i>
113	<i>Taxes on property</i>
1131	<i>Recurrent taxes on immovable property</i>
113101	Land Fees
1132	<i>Recurrent taxes on net wealth</i>
1133	<i>Estate, inheritance and gift taxes</i>
1134	<i>Taxes on Financial and capital transactions</i>
113401	Financial services
1135	<i>Other non-recurrent taxes on property</i>
1136	<i>Other recurrent taxes on property</i>
114	<i>Taxes on goods and services</i>
1141	<i>General taxes on goods and services</i>
114101	VAT on Phone Talk time

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Section 9	REVENUE LEDGER CODES	

114102	VAT on Beer
114103	VAT on Spirits
114104	VAT on Cigarettes
114105	VAT on Soft drinks
114106	VAT paid by Non Government on other Local Goods
114107	VAT paid by Non-Government on local Services
114108	VAT paid by Non-Government on imported Goods
114109	VAT paid by Non-Government on imported Services
114110	VAT paid Government on Local Goods and Services
114111	VAT paid by Government on imported Goods and Services

1142 ***Excise Duty***

114201	Petroleum
114202	Diesel
114203	Kerosene
114204	Other Gas products
114205	Phone Talk time
114206	Beer
114207	Spirits
114208	Cigarettes
114209	Soft drinks
114210	Other Goods - Local
114211	Other Goods – Imported
114212	Infrastructure Levy (Railway)

1143 ***Profits of fiscal monopolies***

114301	Government Parastatals
114302	Local Government owned Corporations

1144 ***Taxes on specific services***

114401	Casinos and Gaming
114402	Other taxes on specific services
114403	Lotteries
114404	Other taxes on games of chance
114405	Local Hotel Tax

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	65
Section 9	REVENUE LEDGER CODES	

1145 *Taxes on use of goods and services and on permission to use goods or perform activities*

- 114501 Motor Vehicle Road licenses
- 114502 Motor Vehicle Registration fees
- 114503 Other Vehicle Fees and Licenses
- 114504 Application Fees
- 114505 Business licenses
- 114506 Liquor licenses
- 114507 Guns and explosive fees
- 114508 Other licenses
- 114509 Stamp duty
- 114510 Signature Bonus

1146 *Other taxes on goods and Services*

115 *Taxes on International trade and transactions*

1151 *Customs duties*

- 115101 Import Duties
- 115102 Import Commission
- 115103 Customs Duties (Customs Duty)
- 115104 COMESA Duty

1152 *Taxes on exports*

- 115201 Export Duties

116 *Other taxes*

- 116101 Miscellaneous and unidentified taxes

12 *SOCIAL CONTRIBUTIONS*

121 *Social security contributions*

1211 *Employee contributions*

1212 *Employer contributions*

1213 *Self-employed or non-employed contributions*

1214 *Un allocatable contributions*

122 *Other social contributions*

1221 *Employee contributions*

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	66
Section 9	REVENUE LEDGER CODES	

1222 *Employer contributions*

1223 *Imputed contributions*

13 **GRANTS**

131 *From foreign Governments (Donor Funds)*

1311 *Current*

131101 Donor Funds - Foreign Governments

1312 *Capital*

131201 Donor Funds - Foreign Governments

132 *From International Organisations (International Institutional Donors)*

1321 *Current*

132101 Multi-lateral Development partners

1322 *Capital*

132201 Multi-lateral Development partners

132202 Capital Bilateral Development Partners

133 *From other general Government units (Domestic Government Transfers)*

1331 *Current*

133101 Transfers Received by Ministries from Treasury

133102 Transfers Received by Agencies from Treasury

133103 LG Conditional Grants

133104 LG Unconditional Grants

133105 LG Equalization Grants

133106 Transfers Received from Other Government Units

133107 Transfers Received by Treasury

133108 URA Retentions

133110 Transfers Received from Other Funds

1332 *Capital*

133201 Transfers Received by Ministries from Treasury

133202 Transfers Received by Agencies from Treasury

133203 LG Conditional Grants

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Section 9	REVENUE LEDGER CODES	

133204	LG Unconditional Grants
133205	LG Equalization Grants
133206	Transfers Received from Other Government Units
133207	Transfers Received by Treasury
133209	Transfers Received from Treasury

1333 LG Conditional Grants

133304	Conditional transfers for Tertiary Salaries
133305	Conditional transfers for Primary Salaries
133306	Conditional transfers for Secondary Salaries
133307	Conditional transfers for PHC Salaries
133308	Conditional transfers for Agric. Ext Salaries
133309	Conditional trans for Comm. Dev't. Staff Salaries
133310	Conditional transfers for DSC Chairs' Salaries
133311	Conditional transfers for Primary Education
133312	Conditional transfers for Road Maintenance
133313	Conditional transfers for PHC- Non wage
133314	Conditional transfers for Agric Extension
133315	Conditional transfers for PMA NSCG
133316	Conditional transfers for Agric. Dev't Centres
133317	Conditional transfers for District Hospitals
133318	Conditional transfers for NGO Hospitals
133319	Conditional transfers for Secondary Schools
133320	Conditional transfers for Functional Adult Lit
133321	Conditional trans. Autonomous Inst (Wage subvention
133322	Conditional transfers for Contracts Committee/DSC/PAC/Land Boards, etc.
133323	Conditional transfers for feeder roads maintenance workshops
133324	Conditional transfers for Urban Water
133325	Contingency transfers
133326	Conditional transfers for LGDP
133327	Conditional transfers for PAF monitoring
133328	Conditional transfers for Rural water
133329	NAADS
133330	Conditional transfers for Public Libraries
133331	Conditional transfers for PHC - development
133332	Conditional transfers f or Health Training Institutions
133333	Conditional transfers for SFG
133334	Conditional transfers for community development
133335	Start-up costs
133336	Conditional transfer to environment and natural resources (non-wage)
133337	Conditional transfer to women, youth and disability councils
133338	Conditional transfer to environment and natural resources (wage)

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	68
Section 9	REVENUE LEDGER CODES	

133340	Other grants
133341	Compensation for Graduated Tax (District
133342	Compensation for Graduated Tax (Urban)
133343	Conditional Transfers to CAO/DCAO & TCs – Wage
133344	Conditional Transfers for Salaries & gratuity for elected political leaders
133345	Conditional Transfers for LLGs' ex-gratia
133346	Conditional Transfers - Special grant for people with disabilities
133347	Conditional Transfers for School Inspection
133348	Conditional Transfers for Production & Marketing
133349	Conditional Transfers to Sanitation & Hygiene
133350	Transfer for Urban Unconditional Grant – Wage
133351	Transfer for District Unconditional Grant – Wage
133352	Conditional Transfers for Construction of Secondary Schools
133353	Conditional Transfer for Hard to Reach Allowances
133354	Conditional Transfers for Wage Community Polytechnics
133355	Conditional Transfers for Non Wage Community Polytechnics
133356	Conditional Transfers for Wage Technical & Farm Schools
133357	Conditional Transfers for Non Wage Technical & Farm Schools
133358	Conditional Transfers for Wage National Health Service Training Colleges
133359	Conditional Transfers for Non Wage National Health Service Training Colleges
133360	Conditional Transfers for Wage Technical Institutes
133361	Conditional Transfers for Non Wage Technical Institutes
133362	Conditional Non Wage Transfers for Primary Teachers' Colleges
133363	Conditional Transfers for Urban Equilization Grant
133364	Conditional Grant for NAADS (Districts)-Wage
133366	Sector Conditional Grant-Wage
133367	Sector Conditional Grant-Non Wage
133368	Support Services Conditional Grant-Wage
133369	Support Services Conditional Grant-Non Wage
133370	Development Grant
133371	Conditional Grant to LRDP

14 ***OTHER REVENUE: NON – TAX REVENUES***

141 ***Property income***

1411 ***Investment income***

140000 ***OTHER REVENUE: NON TAX REVENUES***

141000	Property income
141100	Investment income
141101	Interest from private entities - Domestic
141102	Interest on loans issued
141141	Interest from private entities - Foreign
141161	Interest from other government units

1412 ***Dividends***

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	69
Section 9	REVENUE LEDGER CODES	

141201	Dividends
1413	<i>Withdrawals from income of quasi-corporations</i>
1414	<i>Property income attributed to insurance policyholders</i>
1415	<i>Rent</i>
141501	Rent & Rates - Non-Produced Assets – from private entities
141502	Royalties
141503	Rentals-Guns and other Explosives
141541	Rent & Rates - Non-Produced Assets – from other Govt units
1416	<i>Other Property Income</i>
141601	Sale of (Produced) Government Properties/Assets
141602	Sale of non-produced Government Properties/assets
141691	Sales Account
142	<i>Sale of goods and services</i>
1421	<i>Sale by MALGS</i>
142101	Rent & rates – produced assets – from private entities
142102	Rates – Produced assets- from private entities
142103	Utilities
142104	Sale of publications
142105	Sale of drugs
142106	Sale of petroleum products
142107	Sale of Feasibility studies and Research Works
142161	Rent & rates – produced assets – from other govt. units
142162	Rates – Produced assets – from other govt. units
142163	Utilities – from other govt. units
142164	Sale of publications – from other govt. units
142165	Sale of drugs – from other govt. units
142166	Sale of petroleum products – from other govt. units
1422	<i>Administrative Fees & Licenses (User Fees, Charges & Permits)</i>
142201	Park Fees
142202	Migration Permits
142203	Refuse collection charges/Public convenience
142204	Property related Duties/Fees
142205	Advertisements/Bill Boards

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Section 9	REVENUE LEDGER CODES	

142206	Animal & Crop Husbandry related Levies
142207	Registration (e.g. Births, Deaths, Marriages, etc.) fees
142208	Registration of Businesses
142209	Educational/Instruction related levies
142210	Driving permits
142211	Replacement of graduated tax tickets
142212	Agency Fees
142213	Inspection Fees
142214	Market /Gate Charges
142215	Tax Tribunal – Court Charges and Fees
142216	Court Filing Fees
142217	Fees from appeals
142218	Other Court Fees
142219	Other Fees and Charges
142220	Street Parking fees
142221	Nomination Fees

1423 *Incidental sales by non-market establishments*

142303	Discovery Bonus
142304	Production Bonus

1424 *Imputed sales of goods and services*

1425 *Profits from Market Establishments*

142501	Share of profits from oil & gas exploration
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143 *Fines, penalties and forfeits*

1431 *Court Fines and Penalties*

143101	Court fines and Penalties - private
143161	Court fines and Penalties – from other government units

1432 *Other fines and Penalties*

143201	Other fines and Penalties - private
143261	Other fines and Penalties – from other government units

144 *Voluntary transfers other than grants(NGOs)*

1441 *Current*

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	71
Section 9	REVENUE LEDGER CODES	

1442 Capital

145 Miscellaneous and unidentified revenue

145001 Windfall Gains
145002 Reimbursements by other bodies
145003 Miscellaneous receipts/income
145004 Debt Write off
145091 Unallocated Revenue
145099 Income Offset Account

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	72
Section 10	EXPENSE LEDGER CODES	

CLASS 2	EXPENSES
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21	<i>EMPLOYEE COSTS</i>
211	<i>Wages and Salaries</i>
2111	<i>Wages and Salaries - Cash</i>
211101	General Staff Salaries
211102	Contract Staff Salaries
211103	Allowances (Incl. Casuals, Temporary)
211104	Statutory salaries
211105	Missions staff salaries
211106	Emoluments paid to former Presidents / Vice Presidents
211107	Ex-Gratia for other Retired and Serving Public Servants
2112	<i>Wages and salaries – in kind</i>
212	<i>Social Contributions</i>
2121	<i>Social Contributions-Actual</i>
212101	Social Security Contributions
212102	Pension for General Civil Service
212103	Pension for Teachers
212104	Pension for Military Service
212105	Pension and Gratuity for Local Governments
212106	Validation of old Pensioners
212107	Gratuity for Local Governments
2122	<i>Social Contributions-Imputed</i>
212201	Social Security Contributions
213	<i>Other Employee Costs</i>
213001	Medical expenses (To employees)
213002	Incapacity, death benefits and funeral expenses
213003	Retrenchment costs
213004	Gratuity Expenses
22	<i>USE OF GOODS AND SERVICES</i>
221	<i>General Expenses</i>
221001	Advertising and Public Relations
221002	Workshops and Seminars
221003	Staff Training
221004	Recruitment Expenses
221005	Hire of Venue (chairs, projector, etc)
221006	Commissions and related charges
221007	Books, Periodicals & Newspapers

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	73
Section 10	EXPENSE LEDGER CODES	

221008	Computer supplies and Information Technology (IT)
221009	Welfare and Entertainment
221010	Special Meals and Drinks
221011	Printing, Stationery, Photocopying and Binding
221012	Small Office Equipment
221013	Bad Debts
221014	Bank Charges and other Bank related costs
221015	Financial and related costs (e.g. shortages, pilferages, etc.)
221016	IFMS Recurrent costs
221017	Subscriptions
221018	Exchange losses/ gains
221019	Discounts Allowed
221020	IPPS Recurrent Costs

222 ***Communications***

222001	Telecommunications
222002	Postage and Courier
222003	Information and communications technology (ICT)

223 ***Utility and Property Expenses***

223001	Property Expenses
223002	Rates
223003	Rent – (Produced Assets) to private entities
223004	Guard and Security services
223005	Electricity
223006	Water
223007	Other Utilities- (fuel, gas, firewood, charcoal)
223901	Rent – (Produced Assets) to other govt. units

224 ***Supplies and Services***

224001	Medical Supplies and Veterinary Supplies
224002	General Supply of Goods and Services
224003	Classified Expenditure
224004	Cleaning and Sanitation
224005	Uniforms and Protective Gear
224006	Agricultural Supplies

225 ***Professional Services***

225001	Consultancy Services- Short term
225002	Consultancy Services- Long-term
225003	Taxes on (Professional) Services

226 ***Insurances and Licenses***

226001	Insurances
226002	Licenses

227 ***Travel and Transport***

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227001	Travel inland
227002	Travel abroad
227003	Carriage, Haulage, Freight and transport hire
227004	Fuel, Lubricants and Oils
228	<i>Maintenance</i>
228001	Maintenance - Civil
228002	Maintenance - Vehicles
228003	Maintenance – Machinery, Equipment & Furniture
228004	Maintenance – Other
229	<i>Inventories</i>
2291	<i>Net change in inventories</i>
2292	<i>Sale of goods purchased for resale</i>
229201	Sale of goods purchased for resale
23	<i>CONSUMPTION OF FIXED ASSETS</i>
231	<i>Depreciation</i>
231001	Non Residential buildings
231002	Residential buildings
231003	Roads and bridges
231004	Transport equipment
231005	Machinery and equipment
231006	Furniture and fittings
231007	Other Fixed Assets
231008	AirCraft
231009	Classified Assets
231010	Gross Tax
231011	Office Equipment
231012	Medical Equipment
231013	ICT Equipment
231014	Laboratory and Research Equipment
24	<i>INTEREST PAYABLE</i>
241	<i>Interest on External Debts</i>
241001	Loan interest
241002	Commitment Charges
241003	Debt Management Fee
242	<i>Interest on Domestic debts</i>
242001	Treasury bills
242002	Bonds
242003	Other

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243 *Interest to other general government units*

243001 Interest payable to other Government units

244 *Other Interest Payable*

244001 Listing Fees

25 *SUBSIDIES*

251 *To Public Corporations*

252 *To Private enterprises*

252001 Subsidies to private enterprises

26 *GRANTS*

261 *To foreign governments*

2611 *Current*

261101 Contributions to Foreign governments

2612 *Capital*

261201 Contributions to Foreign governments

262 *To international organisations*

2621 *Current*

262101 Contributions to International Organisations

2622 *Capital*

262201 Contributions to International Organisations

263 *To other general government units*

2631 *Current*

263101 LG Conditional grants

263102 LG Unconditional grants

263103 LG Equalisation grants

263104 Transfers to other govt. units

263105 Treasury Transfers to Agencies

263106 Other Current grants

263107 Treasury transfers to Ministries

263108 Transfers to Treasury

263109 URA Retentions

263110 Transfers to other Funds

2632 *Capital*

263201 LG Conditional grants

263202 LG Unconditional grants

263203 LG Equalisation grants

263204 Transfers to other govt. units

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263205	Treasury Transfers to Agencies
263206	Other Capital grants
263207	Treasury Transfers to Ministries
263208	Transfers to Treasury
263209	Transfers to Ministries and Agencies
2633	<i>LG Conditional Grants</i>
263301	Conditional Transfer to Municipal Infrastructure
263304	Conditional transfers for Tertiary Salaries
263305	Conditional transfers for Primary Salaries
263306	Conditional transfers for Secondary Salaries
263307	Conditional transfers for PHC Salaries
263308	Conditional transfers for Agric. Ext Salaries
263309	Conditional trans for Comm. Devp. Staff Salaries
263310	Conditional transfers for DSC Chairs' Salaries
263311	Conditional transfers for Primary Education
263312	Conditional transfers for Road Maintenance
263313	Conditional transfers for PHC- Non wage
263314	Conditional transfers for Agric Extension
263315	Conditional transfers for PMA NSCG
263316	Conditional transfers for Agric. Devt. Centres
263317	Conditional transfers for District Hospitals
263318	Conditional transfers for NGO Hospitals
263319	Conditional transfers for Secondary Schools
263320	Conditional transfers for Functional Adult Lit
263321	Conditional trans. Autonomous Inst (Wage subvention
263322	Conditional transfers for Contracts committee/DSC/PAC/Land Boards,
263323	Conditional transfers for feeder roads maintenance workshops
263324	Conditional transfers for Urban Water
263325	Contingency transfers
263326	Conditional transfers for LGDP
263327	Conditional transfers for PAF monitoring
263328	Conditional transfers for Rural water
263329	NAADS
263330	Conditional transfers for Public Libraries
263331	Conditional transfers for PHC - development
263332	Conditional transfers f or Health Training Institutions
263333	Conditional transfers for SFG
263334	Conditional transfers for community development
263335	Start-up costs
263336	Conditional transfer to environment and natural resources (non-wage)
263337	Conditional transfer to women, youth and disability councils
263338	Conditional transfer to environment and natural resources (wage)
263340	Other grants

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Section 10	EXPENSE LEDGER CODES	

263341	Compensation for Graduated Tax (District)
263342	Compensation for Graduated Tax (Urban)
263343	Conditional Transfers to CAO/DCAO & TCs – Wage
263344	Conditional Transfers for Salaries & gratuity for elected political leaders
263345	Conditional Transfers for LLGs' ex-gratia
263346	Conditional Transfers-Special grant for people with disabilities
263347	Conditional Transfer for School Inspection
263348	Conditional Transfers for Production and marketing
263349	Conditional Transfers to Sanitation & Hygiene
263350	Transfer for Urban Unconditional Grant – Wage
263351	Transfer for District Unconditional Grant – Wage
263352	Conditional Transfers for Construction of Secondary Schools
263353	Conditional Transfer for Hard to Reach Allowances
263354	Conditional Transfers for Wage Community Polytechnics
263355	Conditional Transfers for Non Wage Community Polytechnics
263356	Conditional Transfers for Wage Technical & Farm Schools
263357	Conditional Transfers for Non Wage Technical & Farm Schools
263358	Conditional Transfers for Wage National Health Service Training Colleges
263359	Conditional Transfers for Non Wage National Health Service Training Colleges
263360	Conditional Transfers for Wage Technical Institutes
263361	Conditional Transfers for Non Wage Technical Institutes
263362	Conditional Non Wage Transfers for Primary Teachers' Colleges
263363	Conditional Transfers for Urban Equalization Grant
263364	Conditional Grant for NAADS (Districts)-Wage
263365	Conditional Transfer to Municipal Infrastructure
263366	Sector Conditional Grant (Wage)
263367	Sector Conditional Grant (Non-Wage)
263368	Support Services Conditional Grant (Wage)
263369	Support Services Conditional Grant (Non-Wage)
263370	Development Grant
263371	Conditional Grant to LRDP
264	<i>To Resident Non-government units</i>
2641	<i>Current</i>
264101	Contributions to Autonomous Institutions
264102	Contributions to Autonomous Institutions (Wage Subventions)
264103	Grants to Cultural Institutions/ Leaders
2642	<i>Capital</i>
264201	Contributions to Autonomous Institutions
27	<i>SOCIAL BENEFITS</i>
271	<i>Social security benefits</i>

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2711	<i>Social security benefits in cash</i>
2712	<i>Social security benefits in kind</i>
272	<i>Social assistance benefits</i>
2721	<i>Social assistance benefits in cash</i>
2722	<i>Social assistance benefits in kind</i>
273	<i>Employer social benefits</i>
2731	<i>Employer social benefits in cash</i>
273101	Medical expenses (To general Public)
273102	Incapacity, death benefits and funeral expenses
273103	Retrenchment costs
2732	<i>Employer social benefits in kind</i>
28	OTHER EXPENSES
281	<i>Property expenses other than interest</i>
2811	<i>Dividends (public corporations only)</i>
2812	<i>Withdrawals from income of quasi – corporations (Public corporations only)</i>
2813	<i>Property expense attributable to insurance policy holders</i>
2814	<i>Rental – non produced assets</i>
281401	Rent
2815	<i>Expenses related to Capital Works</i>
281501	Environment Impact Assessment for Capital Works
281502	Feasibility Studies for Capital Works
281503	Engineering and Design Studies & Plans for capital works
281504	Monitoring, Supervision & Appraisal of capital work
282	<i>Miscellaneous Other Expenses</i>
2821	<i>Current</i>
282101	Donations
282102	Fines and Penalties/ Court wards
282103	Scholarships and related costs

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282104	Compensation to 3 rd Parties
282105	Court Awards
282151	Fines and Penalties – to other govt units
282161	Disposal of Assets (Loss/Gain)
282181	Extra-Ordinary Items (Losses/Gains)
2822	<i>Capital</i>
29	<i>TAX REFUNDS</i>
291001	Transfers to Government Institutions
291002	Transfers to NGOs
291003	Transfers to Other Private Entities

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CLASS 3
ASSETS

31	<i>NON-FINANCIAL ASSETS</i>
311	<i>NON-PRODUCED ASSETS</i>
3111	<i>Land</i>
311101	Land
3112	<i>Subsoil assets</i>
3113	<i>Other naturally occurring assets</i>
3114	<i>Intangible non-produced assets</i>
312	<i>FIXED ASSETS</i>
3121	<i>Buildings and structures (Construction & Finished)</i>
312101	Non-Residential Buildings
312102	Residential Buildings
312103	Roads and Bridges.
312104	Other Structures
312105	Taxes on Buildings & Structures
3122	<i>Machinery, Furniture and Vehicles</i>
312201	Transport Equipment
312202	Machinery and Equipment
312203	Furniture & Fixtures
312204	Taxes on Machinery, Furniture & Vehicles
312205	Aircrafts
312206	Gross Tax
312207	Classified Assets
312211	Office Equipment
312212	Medical Equipment
312213	ICT Equipment
312214	Laboratory and Research Equipment

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	81
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3123 *Other Fixed Assets*

312301 Cultivated Assets

312302 Intangible Fixed Assets

313 *VALUABLES*

314 *INVENTORIES (STOCKS AND STORES)*

3141 *Strategic Stock*

314101 Petroleum Products

3142 *Other Inventories*

314201 Materials and supplies

314202 Work in progress

314203 Finished goods

314204 Goods for resale

32 *FINANCIAL ASSETS*

321 *DOMESTIC*

3211 *Currency and deposits (Cash and Bank)*

321101 The Consolidated Fund account

321102 Revenue accounts

321103 Expenditure accounts

321104 Project accounts

321105 Contingency Fund account

321106 Collection accounts

321107 Cash In Transit

321108 Cash at Hand - Imprest

321109 Others

321110 Holding accounts

321111 TSA Holding Account

321112 Petroleum Fund Account

3212 *Securities other than equity (Short-Term)*

321201 Corporate bonds

321202 Promissory notes

321203 Debentures

321204 Fixed Deposits

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	82
Section 11	ASSET LEDGER CODES	

321205	Other securities
3213	<i>Loans (Short-Term)</i>
321301	Government on-lending – State enterprises
321302	Government on-lending - Agencies
321303	Government on-lending- Private entities
3214	<i>Clearing Grants/Transfers To other Government Units</i>
321401	District Unconditional grants
321402	Urban Unconditional grants
321403	District Discretionary Development Equalisation grants
321404	Conditional transfers to Tertiary Salaries
321405	Conditional transfers to Primary Salaries
321406	Conditional transfers to Secondary Salaries
321407	Conditional transfers to PHC Salaries
321408	Conditional transfers to Agric. Ext Salaries
321409	Conditional trans to Comm. Development. Staff Salaries
321410	Conditional transfers to DSC Chairs' Salaries
321411	Conditional transfers to Primary Education
321412	Conditional transfers to Road Maintenance
321413	Conditional transfers to PHC- Non wage
321414	Conditional transfers to Agric Extension
321415	Conditional transfers to PMA NSCG
321416	Conditional transfers to Agric. Development. Centres
321417	Conditional transfers to District Hospitals
321418	Conditional transfers to NGO Hospitals
321419	Conditional transfers to Secondary Schools
321420	Conditional transfers to Functional Adult Lit
321421	Conditional trans. to Autonomous Inst (Wage subvention
321422	Conditional transfers to Contracts committee/DSC/PAC/Land Boards, etc.
321423	Conditional transfers to feeder roads maintenance workshops
321424	Conditional transfers to Urban Water
321425	Contingency transfers
321426	Conditional transfers to LGDP
321427	Conditional transfers to PAF monitoring

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321428	Conditional transfers to Rural water
321429	NAADS
321430	Conditional transfers to Public Libraries
321431	Conditional transfers to PHC - development
321432	Conditional transfers to Health Training Institutions
321433	Conditional transfers to SFG
321434	Conditional transfers to community development
321435	Start-up costs
321436	Conditional transfers to environment and natural resources (non-wage)
321437	Conditional transfers to women, youth and disability councils
321438	Conditional transfers to environment and natural resources (wage)
321439	DSC Operational Costs - Non wage
321440	Other grants
321441	Compensation for Graduated Tax (District)
321442	Compensation for Graduated Tax (Urban)
321443	Conditional Transfers to CAO/DCAO & TCs – Wage
321444	Conditional transfers for Salaries & gratuity for elected political leaders
321445	Conditional Transfers for LLGs' ex-gratia
321446	Conditional Transfers-Special grant for people with disabilities
321447	Conditional Transfer for School Inspection
321448	Conditional Transfers for Production and marketing
321449	Conditional Transfers to Sanitation & Hygiene
321450	Transfer for Urban Unconditional Grant – Wage
321451	Transfer for District Unconditional Grant – Wage
321452	Conditional Transfers for Construction of Secondary Schools
321453	Conditional Transfers for Hard to Reach Areas
321454	Conditional Transfers for Wage Community Polytechnics
321455	Conditional Transfers for Non Wage Community Polytechnics
321456	Conditional Transfers for Wage Technical & Farm Schools
321457	Conditional Transfers for Non Wage Technical & Farm Schools
321458	Conditional Transfers for Wage National Health Service Training Colleges
321459	Conditional Transfers for Non Wage National Health Service Training Colleges
321460	Conditional Transfers for Wage Technical Institutes

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Section 11	ASSET LEDGER CODES	

321461	Conditional Transfers for Non Wage Technical Institutes
321462	Conditional Non Wage Transfers for Primary Teachers' Colleges
321463	Urban Discretionary Development Urban Equalization Grant
321464	Conditional Grant for NAADS (Districts)-Wage
321465	Conditional Transfer to Municipal Infrastructure
321466	Sector Conditional Grant-Wage
321467	Sector Conditional Grant-Non Wage
321468	Support Services Conditional Grant –Wage
321469	Support Services Conditional Grant-Non Wage
321470	Development Grant
321471	Conditional Grant to LRDP
321472	Transitional Development Grant
3215	<i>Advances</i>
321501	Staff Advances
321502	Departmental Advances
321503	Advances to other govt. units (e.g. Foreign Missions and Embassies)
321504	Other Advances
321505	Prepayment to Suppliers
3216	<i>Other accounts receivable</i>
321601	Taxes Receivable
321602	Trade Debtors
321603	Sundry Debtors
321604	URA Revenue collection
321605	Domestic arrears (Budgeting)
321606	External Debt repayment (Budgeting)
321607	Utility arrears (Budgeting)
321608	Pension arrears (Budgeting)
321609	Teachers' Pensions arrears (Budgeting)
321610	Local Government Pensions arrears (Budgeting)
321611	Defence/Military Pensions arrears (Budgeting)
321612	Water arrears(Budgeting)
321613	Telephone arrears (Budgeting)
321614	Electricity arrears (Budgeting)
321615	Treasury Bills Redemption (Budgeting)
321616	Treasury Bonds Redemption (Budgeting)
321617	Salary Arrears (Budgeting)
3217	<i>Securities other than shares (Long-Term)</i>

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321701	Corporate bonds
321702	Promissory notes
321703	Debentures
3218	<i>Shares and other equity</i>
321801	Shares in public corporations
321802	Shares in other entities
3219	<i>Financial derivatives</i>
322	<i>FOREIGN</i>
3221	<i>Currency and deposits</i>
322101	Cash at Bank
3222	<i>Securities other than shares</i>
322201	Corporate bonds
322202	Promissory notes
322203	Debentures
3223	<i>Loans</i>
3224	<i>Shares and other equity</i>
322401	Shares in International Organizations
322402	Shares in other foreign entities
3225	<i>Insurance technical reserves</i>
3226	<i>Financial derivatives</i>
3227	<i>Other accounts receivable</i>
323	<i>Monetary Gold and SDRs</i>

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Section 12	LIABILITY LEDGER CODES	

CLASS 4 ***LIABILITIES***

41 ***DOMESTIC LIABILITIES***

411 ***Currency and deposit***

412 ***Securities other than shares***

412001 Treasury bills

412002 Government bonds

412003 Promissory notes

413 ***Loans***

413001 Commercial banks

413002 Interest payable

413003 Other

414 ***Shares and other equity (Public Corporations)***

415 ***Accounts payable***

415001 Trade Creditors

415002 Sundry Creditors

415003 Committed Creditors (Accruals)

415004 Accountable Advances

415005 With-holding Tax payable

415006 Deposits Received

415007 Advances from other government units

415008 Advances Received from The Road Fund

416 ***Clearing Transfers from other Govt Units***

416001 District Unconditional grants

416002 Urban Unconditional grants

416003 Equalisation grants

416004 Conditional transfers for Tertiary Salaries

416005 Conditional transfers for Primary Salaries

416006 Conditional transfers for Secondary Salaries

416007 Conditional transfers for PHC Salaries

416008 Conditional transfers for Agric. Ext Salaries

416009 Conditional trans for Comm. Devp. Staff Salaries

416010 Conditional transfers for DSC Chairs' Salaries

416011 Conditional transfers for Primary Education

416012 Conditional transfers for Road Maintenance

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Section 12	LIABILITY LEDGER CODES	

416013	Conditional transfers for PHC- Non wage
416014	Conditional transfers for Agric Extension
416015	Conditional transfers for PMA NSCG
416016	Conditional transfers for Agric. Devp. Centres
416017	Conditional transfers for District Hospitals
416018	Conditional transfers for NGO Hospitals
416019	Conditional transfers for Secondary Schools
416020	Conditional transfers for Functional Adult Lit
416021	Conditional trans. Autonomous Inst (Wage subvention
416022	Conditional transfers for Contracts Committee/DSC/PAC/Land Boards, etc.
416023	Conditional transfers for feeder roads maintenance workshops
416024	Conditional transfers for Urban Water
416025	Contingency transfers
416026	Conditional transfers for LGDP
416027	Conditional transfers for PAF monitoring
416028	Conditional transfers for Rural water
416029	NAADS
416030	Conditional transfers for Public Libraries
416031	Conditional transfers for PHC - development
416032	Conditional transfers f or Health Training Institutions
416033	Conditional transfers for SFG
416034	Conditional transfers for community development
416035	Start-up costs
416036	Conditional transfer to environment and natural resources (non-wage)
416037	Conditional transfer to women, youth and disability councils
416038	Conditional transfer to environment and natural resources (wage)
416040	Other grants
416041	Compensation for Graduated Tax (District)
416042	compensation for Graduated Tax (Urban)
416043	Conditional Transfers to CAO/DCAO & TCs – Wage
416044	Conditional Transfers for Salaries & gratuity for elected political leaders
416049	Conditional Transfers to Sanitation & Hygiene
416050	Transfer for Urban Unconditional Grant – Wage
416051	Transfer for District Unconditional Grant – Wage
416052	Conditional Transfers for Construction of Secondary Schools
416053	Conditional Transfers for Hard to Reach Allowance
416054	Conditional Transfers for Wage Community Polytechnics
416055	Conditional Transfers for Non Wage Community Polytechnics
416056	Conditional Transfers for Wage Technical & Farm Schools
416057	Conditional Transfers for Non Wage Technical & Farm Schools
416058	Conditional Transfers for Wage National Health Service Training Colleges

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416059	Conditional Transfers for Non Wage National Health Service Training Colleges
416060	Conditional Transfers for Wage Technical Institutes
416061	Conditional Transfers for Non Wage Technical Institutes
416062	Conditional Non Wage Transfers for Primary Teachers' Colleges
416063	Conditional Transfers for Urban Equalization Grant
416064	Conditional Grant for NAADS (Districts)-Wage
416066	Sector Conditional Grant-Wage
416067	Sector Conditional Grant-Non Wage
416068	Support Services Conditional Grant-Wage
416069	Support Service Conditional Grant-Non Wage
416070	Development Grant
416071	Conditional Grant to LRDP
417	<i>Miscellaneous accounts payable</i>
418	<i>Pension Liabilities</i>
418001	Pension arrears – General public service
418002	Pension arrears – Education service
418003	Pension arrears – Military service
418004	Pension arrears _Local Government
419	<i>Provisions</i>
419001	Provision for Bad Debts
42	<i>FOREIGN</i>
421	<i>Currency deposits</i>
422	<i>Securities other than shares</i>
423	<i>Loans</i>
423001	Multi-laterals
423002	Loans from Foreign Governments (Bi-lateral)
423003	Foreign Commercial Banks
423004	Commercial non-banks
423005	Uninsured commercial non-banks
424	<i>Shares and other equity (public corporations)</i>
427	<i>Other accounts payable</i>
428	<i>Accumulated Depreciation</i>
4281	<i>Accumulated Depreciation – Buildings and Structures</i>
428101	Non-Residential Buildings
428102	Residential Buildings

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Section 12	LIABILITY LEDGER CODES	

428103	Roads and Bridges
428104	Other Buildings and Structures
4282	<i>Accumulated Depreciation – Machinery, Furniture and Vehicles</i>
428201	Transport Equipment (Vehicles)
428202	Machinery and Equipment
428203	Furniture and Fixtures
428209	Classified Assets
428211	Office Equipment
428212	Medical Equipment
428213	ICT Equipment
428214	Laboratory and Research Equipment

REPUBLIC OF UGANDA	CHART OF ACCOUNTS	90
Section 13	EQUITY AND RESERVES LEDGER CODES	

CLASS 5	<i>RESERVES</i>
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<i>51</i>	<i>GOU EQUITY FUNDS</i>
<i>511</i>	<i>Central Government Reserves</i>
<i>5111</i>	<i>Capital Reserves</i>
511101	Consolidated Fund
511102	Contingency Fund
<i>5112</i>	<i>Revenue Reserves</i>
511201	Revenue reserves
511202	Revaluation Reserve Gain/Loss
<i>512</i>	<i>Local Government Reserves</i>
<i>5121</i>	<i>Capital Reserves</i>
512101	Capital reserves
512102	Revaluation reserves
<i>5122</i>	<i>Revenue Reserves</i>
512201	Revenue reserves
<i>513</i>	<i>Equity</i>
513001	Accumulated Fund

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Section 15	REVENUE DESCRIPTION NOTES	

CLASS 1 – REVENUE

11: TAXES

1111: Payable by Individuals

111101: Tax on Employment Earnings (PAYE)

This account shall be credited with remittances from employers in respect of deductions from employees for tax (Pay As You Earn) on Salaries, Wages and Allowances.

111102: Rental Income Tax

This account shall be credited with tax on incomes received from partnerships, trusts and beneficiaries, and individuals on profits, rent, dividends, interest, etc. All taxes on individual income regardless of source of income e.g. proceeds from wagering should be included under this account.

111103: Graduated Tax

This account shall contain Poll tax levied on individuals by local Governments. The amount shall comprise tax for the current and previous (arrears) periods. Fines, penalties and surcharges relating to Graduated tax should not be captured under this account but rather 143201. Replacement of graduated tax tickets should be coded under 143203.

111104: Withholding tax payable by individuals

This account shall be credited with amounts deducted as advance part payments (Withholding tax) of income tax from individuals.

111105: Presumptive Tax

This account shall be credited with amounts deducted from small business tax payers whose annual turnover is less than the amount stipulated in the Income Tax Act.

111106: Local Service Tax

This account shall be credited with tax levied on salaries, wages and incomes of all persons in gainful employment collected by Local Governments.

1112: Payable by Corporate Entities

111201: Company Income Tax

Under this account shall be remittances in respect of taxes paid on company profits for current period. Prior year taxes shall also be credited on this account.

111202: Withholding tax payable by corporate entities

This account shall be credited with amounts deducted as advance part payments of corporation tax from corporate entities/bodies.

111203: Capital Gains Tax

This account shall be credited with tax levied on the profits / gains from the sale of property or an investment.

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Section 15	REVENUE DESCRIPTION NOTES	

1113: Other

This section will cater for other taxes on Income, profits and capital gains. At the moment, such taxes are not existent hence the code is only for future use when such taxes do exist.

112: Taxes on payroll and workforce

This section will cater for taxes on payroll and workforce. At the moment, such taxes are not existent hence the code is only for future use when such taxes do exist.

113: Taxes on property

1131: Recurrent taxes on immovable property

113101: Land fees

This account shall contain receipts in respect of Land premium/lease fee on land. Ground rates and ground rent payable to Land Board should be coded under 141501.

1132: Recurrent taxes on net wealth

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

1133: Estate, inheritance and gift taxes

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

1134: Taxes on Financial and capital transactions

113401: Financial services

This account shall comprise taxes specifically levied on banking services, taxes on insurance premiums, etc

1135: Other non-recurrent taxes on property

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

1136: Other recurrent taxes on property

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

114: Taxes on goods and services

1141: General Taxes on goods and services

114101: VAT on Phone Talk Time

This account shall comprise Value Added Tax due on Phone Talk Time.

114102: VAT on Beer

This account shall comprise Value added Tax due on Beer.

114103: VAT on Spirits

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This account shall comprise Value added Tax due on Spirits. Such products include Wines, whisky, Gins and other alcoholic drinks other than Beer.

114104: VAT on Cigarettes

This account shall comprise Value added Tax due on Cigarettes.

114105: VAT on Soft Drinks

This account shall comprise Value added Tax due on Soft drinks.

114106: VAT Paid by Non-Gov't on other local goods

This account shall comprise Value added Tax due on local goods other than those specified above payable by the general public.

114107: VAT Paid by Non-Gov't on other local services

This account shall comprise Value added Tax due on local services payable by the general public.

114108: VAT Paid by Non-Gov't on imported goods

This account shall comprise Value added Tax due on imported goods payable by the general public.

114109: VAT Paid by Non-Gov't on imported services

This account shall comprise Value added Tax due on imported services payable by the general public.

114110: VAT Paid by Gov't on local goods and services

This account shall comprise Value added Tax payable by Government on local goods and services.

114111: VAT Paid by Gov't on imported goods and services

This account shall comprise Value added Tax payable by Government on imported goods and services.

1142: Excise Duty

114201: Excise Duty on Petroleum

Under this account, shall be Excise duty on petroleum

114202: Excise Duty on Diesel

This account shall comprise Excise duty on diesel.

114203: Excise Duty on kerosene

This account shall be credited with Excise duty on kerosene.

114204: Excise Duty on other gas products.

This account shall be credited with Excise duty on other gas products. E.g. oils, lubricants, etc

114205: Excise Duty on Phone Talk Time

This account shall be credited with Excise duty on Phone talk time.

114206: Excise Duty on Beer

This account shall be credited with Excise duty on Beer.

114207: Excise Duty on Spirits

This account shall be credited with Excise duty on spirits such as Wines, Whisky, Gins, and other

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alcoholic drinks other than beer.

114208: Excise Duty on cigarettes

This account shall be credited with Excise duty on Cigarettes.

114209: Excise Duty on Soft Drinks

This account shall be credited with Excise duty on Soft drinks.

114210: Excise Duty on local goods

This account shall be credited with Excise duty on local goods other than those mentioned above.

114211: Excise Duty on imported goods

This account shall be credited with Excise duty on imported goods other than those mentioned above

114212: Infrastructure Levy (Railway)

This account shall be credited with amounts levied on goods imported from outside the East African Community (EAC) except those exempted under the Law.

1143: Profits on Fiscal Monopolies

114301: Central Government Fiscal Monopolies

Under this account, shall be Profits after tax transferred to government from central government owned public corporations or public quasi-corporations that exercise monopoly powers over the production or distribution of a particular kind of good or service.

114302: Local Government owned Fiscal Monopolies

Under this account, shall be Profits after tax transferred to government from local government owned public corporations or public quasi-corporations that exercise monopoly powers over the production or distribution of a particular kind of good or service.

1144: Taxes on specific services

114401: Taxes on Casinos and Gaming

This account shall be credited with Taxes levied on Casinos and gaming.

114402: Other taxes on specific services

This account shall be credited with other Taxes levied on specified services.

114403: Taxes on Lotteries

This account shall be credited with Taxes levied on Lotteries.

114404: Other taxes on Games of Chance

This account shall be credited with Taxes levied on Games of Chance.

114405: Local Hotel Tax

This account shall be credited with Taxes levied and paid by room occupants of a hotel per room per night. It is levied and collected by the hotel owners / management.

1145: Taxes on use of goods and services and on permission to use goods or perform activities.

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114501: Motor vehicle Road Licenses

Under this account, shall be receipts in respect of Motor vehicle (for all types and categories of automobiles e.g. trucks, saloon cars, buses, motorcycles, etc) road licenses.

114502: Motor Vehicle Registration fees

Under this account shall be receipts in respect of Registration fees for all types of vehicles: new and used, saloons, estates, mini-buses, buses, pick-ups, trucks, PMO's, PSV's, trailers, tractors, graders, rollers, and motor cycles. Duplicate registration books, new and duplicate number plates

114503: Other Vehicle Fees and Licenses

This account shall contain alteration of vehicle outlook/particulars fees, transfer fees, search fees, dealer vehicle licences, OTV licences, vehicle inspection fees, document certification fees, and any other vehicle fees and licences not covered above.

114504: Application Fees

This account shall be posted with application fees for PSVs, special hires and vehicle rentals.

114505: Business Licenses

This account shall comprise receipts in respect of Trading licences to operate/conduct commercial and business services e.g. professional offices, shops, businesses, etc.

114506: Liquor licenses

This account shall be posted with licenses proceeds for the dealership in alcoholic and related beverages like beer, spirits, wines, etc.

114507: Guns and Explosive Fees

This account shall be credited with proceeds in respect of fees or other charges levied on ownership of guns, pistols, and other firearms. Rental fees shall be recognized under item 141503-Rentals for guns and explosives

114508: Other licenses

This account shall be credited with proceeds in respect of fees on the issue of licenses other than those mentioned above. It is only in cases where a particular item cannot be identified with the above codes that this code should be used.

114509: Stamp duty

This account shall be credited with stamp duties paid.

114510: Signature bonus

This account shall be credited with a onetime fee for the assignment and securing of a license for exploration or production paid by the contractor / Licensee.

1146: Other taxes on goods and services

This section is available to cater for other taxes on goods and services other than those included in the above sections. None of these has been identified as of now.

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1151: Customs duties

115101: Import Duties

This account shall comprise duties on all goods and services entering the country. This refers to only such taxes that are levied on goods or services because they are entering the country.

115102: Import Commission

This account shall be used to record Import Commissions on goods and services entering the country.

115103: Customs Duties (Customs Duty)

This account will include Port charges on goods and services entering or leaving the country.

115104: COMESA Duty (Imports)

This account shall contain Special duties levied on goods and services entering the country where origin of such goods or services is a country within the COMESA region.

1152: Taxes on Exports

115201: Export Duties

This account shall be posted with Duties on all goods leaving the country and on services delivered by residents to non-residents. This refers to only such taxes that are levied on goods or services because they are leaving the country.

1161: Other Taxes

116101: Miscellaneous and Unidentified taxes

This account shall be posted with tax collections that cannot be classified under the above specified tax codes.

12: SOCIAL CONTRIBUTIONS

This account shall contain actual or imputed receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependants, or their survivors.

121: Social Security Contributions

1211: Employee Contributions

1212: Employer Contributions

1213: Self -employed or non –employed contributions

1214: Unallocated contributions

122: Other Social Contributions

1221: Employee Contributions

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1222: Employer Contributions

1223: Imputed Contributions

13: GRANTS

In general, Grants are non-compulsory current or capital transfers received by one government unit from either another government unit or an international organisation.

1311: Grants from foreign governments - CURRENT

131101: Donor Funds - Foreign Governments

This account shall include contributions (other than loans) from one government unit to another government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

1312: Grants from foreign governments - CAPITAL

131201: Donor Funds - Foreign Governments

This account shall comprise contributions (other than loans) from one government unit to another government unit for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement.

132: Grants from international organisations (*International Institutional Donors*)

1321: Current

132101: Multi-lateral Development Partners

1322: Capital

132201: Multi-lateral Development Partners

132202: Capital Bilateral Development Partners

133: From Other general government units (Domestic Government Transfers)

1331: Grants from Other general government units - CURRENT

133101: Transfers Received By Ministries from Treasury

This account shall contain transfers received by central government ministries and projects from Treasury. In respect of recurrent expenses.

133102: Transfers Received By Agencies from Treasury

This account shall be posted with transfers received by entities from Treasury, which are part of central government other than ministries. Examples are the Human Rights Commission, the Judicial Commission, the IGG's office, etc.

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133103: LG Conditional Grants

This account shall include transfers received by local governments to finance programmes agreed upon between the central government and the local governments; and these funds shall be for recurrent expenses.

133104: LG Unconditional Grants - Current

This account shall include transfers received by local governments (without any conditions) to finance recurrent expenditure in respect of decentralized services.

133105: LG Equalisation Grants - Current

This account shall consist of transfers received by poorly performing local governments in terms of locally raised revenue so as to narrow the revenue gap with other districts and such funds shall be used to finance current activities (as opposed to procurement of fixed assets).

133106: Transfers Received from other government units

This account shall be posted with transfers received by Government units for recurrent activities. These will be received from Government units other than the Treasury.

133107: Transfers received by Treasury

This account shall be posted with transfers received by Treasury from Government units. To comprise both NTR and unspent balances transferred to Treasury.

133108: URA Retentions

This account shall be posted with URA retentions. To comprise all revenue collected but retained by URA.

133110: Transfers Received from Other Funds

This account shall be posted with transfers received from Other Funds. To comprise all funds received from another Fund i.e. Petroleum Fund and Contingency Fund.

1332: Grants from Other general government units - CAPITAL

133201: Transfers Received By Ministries from Treasury- Capital

This account shall be posted with transfers received by central government ministries and projects for Capital expenditure purposes (acquisition of fixed assets).

133202: Transfers Received By Agencies from Treasury- Capital

This account shall consist of transfers received by entities other than ministries and projects, which are part of central government for Capital expenditure purposes (acquisition of fixed assets).

133203: LG Conditional Grants - Capital

This account shall consist of transfers received by local governments for agreed asset acquisitions with central government.

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133204: LG Unconditional Grants - Capital

This account shall comprise transfers received by local governments, which the latter, on rendering Returns, would have been identified as having been expended on assets.

133205: LG Equalisation Grants - Capital

This account shall contain Transfers received by poorly performing local governments, which the latter, on rendering Returns, would have been identified as having been expended on assets.

133206: Transfers received from other government units - Capital

This account shall contain Transfers of a capital nature received by a government unit from another Government unit. These are transfers between government units without passing through the Treasury.

133207: Transfers received by Treasury

133209: Transfers received from Treasury

This account shall contain Transfers received by a government unit from Treasury.

1333: LG Conditional Grants

133304: Conditional transfers for Tertiary Salaries

This account shall be credited with transfers received by Local Governments from Central Government to specifically cater for tertiary salaries. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133305: Conditional transfers for Primary Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for primary salaries. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133306: Conditional transfers for Secondary Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for Secondary School salaries. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133307: Conditional transfers for PHC Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for Primary Health Care salaries. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

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133308: Conditional transfers for Agric. Ext Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for Agricultural Extension salaries. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133309: Conditional transfers for Community Development Salaries

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Community Development staff salaries. On receiving the transfer or on submission of Accountability, this account shall be credited and the Bank account or corresponding liability account debited.

133310: Conditional transfers for DSC Chairs' Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for DSC Chairs' salaries. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133311: Conditional transfers for Primary Education

Recorded into this account shall be transfers received by Local Governments from Central Government to specifically cater for primary education activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133312: Conditional transfers for Road Maintenance

This account shall include transfers received by Local Governments from Central Government to specifically cater for Road Maintenance activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133313: Conditional transfers for Primary Health Care (PHC) - Non wage

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of the PHC Non-wage. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133314: Conditional transfers to Agricultural Extension

Recorded into this account shall be all transfers received by Local Governments from Central Government

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to specifically cater for expenses in respect of agricultural extension activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133315: Conditional transfers for the Plan for Modernisation of Agriculture (PMA) NSCG

This account shall include transfers received by Local Governments from Central Government to specifically cater for the PMA NSCG activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133316: Conditional transfers for Agricultural Development Centers

This account shall include transfers received by Local Governments from Central Government to specifically cater for Agricultural Development Center activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133317: Conditional transfers for District Hospitals

Recorded into this account shall be all transfers received by District Hospitals from the Central Government. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133318: Conditional transfers for NGO Hospitals

This account shall be debited with all transfers received by Local Government from the Central Government to specifically cater for NGO Hospitals. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133319: Conditional transfers for Secondary Schools

This account shall be charged with all transfers received by Local Governments from Central Government to specifically cater for secondary school activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133320: Conditional transfers to Functional Adult Literature

This account shall record transfers received by Local Governments from Central Government to specifically cater for functional adult literature activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

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133321: Conditional transfers for Autonomous Institutions (Wage subvention)

This account shall be debited with transfers received by Autonomous Institutions from Central Government to cater for wages. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133322: Conditional transfers for Contracts Committee/PAC/DSC/Land Board, etc

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Contracts Committee/PAC/DSC/Land Board, etc, activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133323: Conditional transfers for feeder roads maintenance

This account shall record all transfers received by Local Governments from Central Government to specifically cater for feeder roads maintenance activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133324: Conditional Transfers for Urban Water

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Urban Water activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133325: Contingency Transfers

This account shall record transfers received by one Government unit from another Governments unit to cater for contingencies. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133326: Conditional Transfers for LGDP

This account shall record all transfers received by Ministries, Agencies and Local Governments from Central Government to specifically cater for LGDP activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133327: Conditional transfers for Poverty Action Fund (PAF) monitoring

This account shall record all transfers received by Local Governments from Central Government to specifically cater for PAF monitoring activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability

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account debited.

133328: Conditional transfers to Rural Water

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Rural Water activities. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133329: NAADS

This account shall record all transfers received by Local Governments from Central Government via the NAADS grant. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133330: Conditional transfers to Public Libraries

This account shall record all transfers received by Local Governments for Public libraries from Central Government via the Public Libraries grant. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133331: Conditional transfers to PHC - Development

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of the PHC Development. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133332: Conditional transfers To health training Institutions

This account shall include transfers received by local governments for Health Training Institutions from Central Government. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133333: Conditional transfers for SFG

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of the School Facilities Grant. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133334: Conditional transfers for Community development

This account shall include transfers received by Local Governments from Central Government to

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specifically cater for expenses in respect of community development. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133335: Start -up costs

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of starting up newly created local governments. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133336: Conditional transfer to environment and natural resources (non-wage)

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of non-wage environment and natural resources. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133337: Conditional transfer to women, youth and disability councils

This account shall include transfers received by Local Governments from Central Government to specifically cater for women, youth and disability councils. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

133364: Conditional Grant for NAADS (Districts)-Wage

This account shall record all transfers received by Local Governments from Central Government via the NAADS grant specifically for the wage component. On receiving the transfer or on submission of Accountability (4160 series), this account shall be credited and the Bank account or corresponding liability account debited.

1410: Property income

Income received when government units place financial assets and/or non-produced assets at the disposal of other units.

141101: Interest from private entities - domestic

This account shall contain Interest earned on financial assets other than shares, loans and accounts receivable from domestic Non-Government entities. E.g. interest on project bank accounts, deposits, and other operational accounts held by government units.

141102: Interest on Loans issued

This account shall contain interest earned on loans issued by government e.g. interest on loans to private individuals and organizations

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141141: Interest from private entities – Foreign

This account shall contain Interest earned on financial assets other than shares, loans and accounts receivable from foreign entities. E.g. interest on project bank accounts, deposits, and other operational accounts held by government units outside the country.

141161: Interest from other government units

This account shall contain Interest earned from dealings with other Government units. Whereas it is a revenue to one unit, it will be an expense to the other Government unit. On consolidation, this interest will cancel with the interest expense reflected on code 243001.

141201: Dividends

This account shall be posted with receipts in respect of distributed profits of corporations in which government units have shareholdings or ownership.

1413: Withdrawals from income of quasi-corporations

1414: Property income attributed to insurance policyholders

1415: Rent

141501: Rent & Rates - Non-Produced Assets- from private entities

This account shall be used to capture all rentals and rates arising out of hire of naturally occurring assets from Non-Government entities e.g. rent for use of government forests for lumbering, etc.

141502: Royalties

This account will include proceeds from the sale of rights to third parties or to other government units to access future economic benefits out of another government unit's asset, franchise, and sale of patents and copyrights.

141503: Rentals-Guns and other explosives

This account shall be credited with proceeds in respect of fees or other charges for the hire of guns, pistols, and other firearms.

141541: Rent & Rates - Non-Produced Assets – from other Govt units

This account shall be used to capture all rentals and rates arising out of hire of naturally occurring assets from Government entities e.g. rent for use of government forests for lumbering, etc Whereas it is a revenue to one unit, it will be an expense to the other unit.

1416: Other property income

Other income received when government units place financial assets and/or non-produced assets at the

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disposal of other units.

141601: Sale of produced Government Properties/Assets

Income received from disposal of produced/constructed government properties/assets, proceeds from liquidated enterprises, sale of custodian board properties, sale of government stores, sale of houses, sale of scrap and sale of vehicles and plants. This code should only be used if the sold property has not already been captured in the assets for the entity. In case it already exists in the assets, then the transaction is simply transformation of the asset to cash where the difference between the selling price and asset value will be a profit/(loss) on disposal.

141602: Sale of non-produced Government Properties/assets

Income received from disposal of non-produced/constructed government properties/assets such as land, forests, water and mineral deposits. This code should only be used if the sold property has not already been captured in the assets for the entity. In case it already exists in the assets, then the transaction is simply transformation of the asset to cash where the difference between the selling price and asset value will be a profit/(loss) on disposal.

1421: Sale by market establishments

142101: Rent - Produced Assets – from private entities

This account shall contain receipts in respect of Income from lease/hire of residential and

Non-residential buildings, plants, vehicles, canteens rent, accommodation charges, hire of stadiums and parks, rent of state lodges and staff houses, letting of council hall, letting of offices and institutional housing rent received from entities that are not Government units.

142102: Rates - Produced Assets – from private entities

This account shall comprise rates and charges for use of produced government assets received from entities that are not Government units. E.g. rates for real property, etc

142103: Utilities – to private entities

This account shall comprise income from provision of utility services such as water, electricity, gas, other fuels, received from entities that are not Government units etc.

142104: Sale of publications – to private entities

This account will be credited with proceeds from the sale of in-house publications to non –Government units including books, newspapers, photos, magazines, treasury forms, record books and any other publications by government units.

142105: Sale of drugs to private entities

This account shall comprise proceeds from the sale of pharmaceuticals, veterinary drugs, herbicides and related drugs to non-Government units.

142106: Sale of petroleum products to private entities

This account shall be credited with proceeds from the sale of petroleum products to non-Government

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units, including aviation fuel, diesel, paraffin, motor oils and others.

142107: Sale of Feasibility studies and Research Works

This account shall be credited with proceeds from the sale of feasibility studies, geo-physical maps and other research materials.

142161: Rent & rates – produced assets – from other govt. units

This account shall contain receipts in respect of Income from lease/hire of residential and Non-residential buildings, plants, vehicles, canteens rent, accommodation charges, hire of stadiums and parks, rent of state lodges and staff houses, letting of council hall, letting of offices and institutional housing rent received from Government units.

142162: Rates – Produced assets – from other govt. units

This account shall comprise rates and charges for use of produced government assets received from Government units. E.g. rates for real property, etc

142163: Utilities – from other govt. units

This account shall comprise income from provision of utility services such as water, electricity, gas, other fuels, received from Government units etc.

142164: Sale of publications – from other govt. units

This account will be credited with proceeds from the sale of in-house publications to Government units including books, newspapers, photos, magazines, treasury forms, record books and any other publications by government units.

142165: Sale of drugs – from other govt. units

This account shall comprise proceeds from the sale of pharmaceuticals, veterinary drugs, herbicides and related drugs to Government units

142166: Sale of petroleum products – from other govt. units

This account shall be credited with proceeds from the sale of petroleum products to Government units, including aviation fuel, diesel, paraffin, motor oils and others.

1422: Administrative Fees & Licenses (User Fees, Charges & Permits)

142201: Park Fees

This account will be posted with receipts from taxi motor cycle (Boda-boda) park fees, Lorry park fees, Taxi/bus park fees.

142202: Migration Permit

This account shall comprise receipts in respect of Visa fees, immigration fees, renewal of passports, passport fees, work permits and fees charged for temporary passes.

142203: Refuse collection charges/Public convenience

This account shall contain cesspool emptier fees, public convenience fees, and refuse collection fees.

142204: Property related Duties/Fees

This account will include receipts in respect of; administrator of estates fees, land premium, land survey,

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building permits survey, students' fees, transfer fees, land fees, and sketch plan.

142205: Advertisements/Bill Boards

This account will be posted with billboard placements in and around towns/cities, and advertising income from television, radio and newspapers.

142206: Animal & Crop Husbandry related Levies

This account will contain receipts from cattle branding, movement of livestock permits, quarantine charges, slaughter fees, crop husbandry and the like.

142207: Registration (e.g. Births, Deaths, Marriages, etc.) fees

This account will comprise receipts issue of birth certificates, death certificates, marriage certificates and any other certifications of similar nature.

142208: Registration of Businesses

This account will be charged with registration of business, companies, business names, documents, transfer fees, alterations, patents, and trademarks.

142209: Educational/Instruction related levies

This account will contain receipts from the Registration of schools, driving school operations, admission fees and tuition fees in government institutions such as the private sponsorship schemes in tertiary institutions and the cost sharing in institutions.

142210: Driving permits

This account will be posted with proceeds from driving test fees, form fees, fees for provisional driving permits, fees for replacements of driving permits, fees for new and duplicate driving permits, and renewals of driving permits. NOTE that fines arising out of evasion of driving permit duties should be captured under 143201.

142211: Replacement of Graduated Tax Tickets

This account will be used to record income raised from replacement of graduated tax tickets.

142212: Agency Fees

This account shall contain agency fees, valuations, agents' fees and tender fees.

142213: Inspection Fees

Posted on this account shall be proceeds from inspections including water rights permit, inspection of livestock, public health licenses and laboratory water quality test fees, etc. Vehicle inspection fees should be captured under 114503.

142214: Market /Gate Charges

This account is to contain receipts in respect of market gate charges, market fees and other related charges.

142215: Tax Tribunal – Court Charges and Fees

This account shall be used to capture fees collected by tribunals and commissions of inquiry in the course of performance of their duties as charges and fees for filing cases and fines paid by guilty parties.

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142216: Court Filing Fees

This account will capture all fees and charges for filing cases in courts of law.

142217: Fees from Appeals

This account will contain income from fees in respect of appeals of all nature.

142218: Other court Fees

This account shall contain other court fees not included elsewhere.

142219: Other Fees and Charges

This account shall contain other fees and charges not included elsewhere such as nomination fees, escort/guard fees, etc.

142220: Street Parking fees

This account shall cater for all fees and charges earned from parking of motor vehicles and other machinery on streets. Park fees for boda-bodas, taxis, lorries, and buses should however be under 142201 Park fees.

1423: Incidental sales by non-market establishments

142303: Discovery Bonus

This account shall be credited with payments made upfront to government by petroleum exploring companies in the event that discoveries are made.

1424: Imputed sales of goods & services

1425: Profits from Market Establishments

142501: Share of profits from oil & gas exploration

142304: Production Bonus

This account shall be credited with payments made to government by petroleum exploring companies once an agreement is signed for the right to start production.

143: Fines, Penalties and Forfeits

1431: Court Fines and Penalties

143101: Court Fines and penalties - private

This shall include income raised through court bails and income from court rulings requiring guilty parties (which are not Government units) to make payments as part of the fines for offences committed.

143161: Court fines and Penalties – from other government units

This shall include income raised through court bails and income from court rulings requiring guilty parties (Government units) to make payments as part of the fines for offences committed.

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1432: Other Fines and Penalties

143201: Other fines and penalties – private entities

This account will be used to record proceeds from tax default charges and fines from private entities e.g. surcharges of graduated tax, surcharge on income tax, surcharge on corporation tax, etc.

143261: Other fines and Penalties – from other government units

This account will be used to record proceeds from tax default charges and fines from Government units

1440: Voluntary Transfers Other than Grants (NGOs)

Gifts and voluntary donations from individuals, private Non-Profit institutions, Non-Governmental foundations, corporations and any other source other than government and international organisations.

1450: Miscellaneous and Unidentified Revenue

145001: Wind fall Gains

This account shall be used to capture unexpected/fortunate gains.

145002: Reimbursements by other bodies

This account shall be used for income from payments for damage of government property other than payments from judicial processes.

145003: Miscellaneous receipts/income

This account shall be used for income from sources not listed above

145004: Debt Write off

This account shall be used for income from non – cash waivers of debt.

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CLASS 2 – EXPENSES

2111: Wages and Salaries

211101: General Staff Salaries

This account shall include Salaries of all personnel regardless of designation, level or duration of employment as long as their remuneration qualifies to be part of the Wage Bill. This will include staff engaged in managing, coordinating and supervising the work of others as well as those engaged in clerical duties and those engaged in duties/activities of a manual nature. A few examples include Ministers, Permanent Secretaries, Heads of Agencies and other bodies in similar categories, Heads of Directorates (including heads of Departments, Divisions, Sections, etc.), Chief Administrative Officers, etc. In the lower levels will be accounts clerks, general clerks, secretaries, typists, drivers, cleaners, etc.

End of Month Staff Salaries shall include all allowances paid in the form of consolidated salaries.

211102: Contract Staff Salaries

This account shall include Salaries of personnel on contract (not permanent and pensionable).

211103: Allowances (Incl. Casuals, Temporary)

Charged to this account shall be Lump sum cash payments (not aggregated as part of General Staff Salaries (211101 or 211102 above) for Overtime, Honoraria, Bonuses, Duty & Responsibility, Leave, Housing, welfare & entertainment Allowances. Apart from honoraria, allowances to be captured under this code include those allowances that are of a regular period (e.g. monthly entitlements, payments to Casual and Temporary Laborers

211104: Statutory salaries

Charged to this account shall be statutory salaries e.g. The president's salary, Auditor General's salary, etc

211105: Missions staff salaries

Charged to this account shall be salaries paid to the excellencies and their staff at the missions/Embassies.

211106: Emoluments paid to former Presidents/ Vice Presidents

Charged to this account shall be emoluments to the past Presidents and Vice Presidents of the Republic of Uganda.

211107: Ex-Gratia for other Retired and Serving Public Servants

Charged to this account shall be benefits other than pensions and gratuity for other retired or serving Public Servants like Judges with the exception of the Presidents and Vice Presidents that will be charged under 211106.

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2120: Social Contributions

212101: Social Security Contributions - Actual

This account shall record the employer's portion of Social security contributions paid directly to a Social Security Scheme on behalf of its employees' welfare. Examples are old age security payments, unemployment benefits, disability protection, pension payments gratuities, etc.

212102: Pension for General Civil Service

This account shall record pension payments for former members of the General Civil Service. It excludes pension payments for Teachers, Military and Local Governments.

212103: Pension for Teachers

This account shall be charged with pension payments to the former Teachers.

212104: Pension for Military Service

This account shall be charged with pension payments to the former military officers.

212105: Pension for Local Governments

This account shall be charged with pension payments to the former employees of the Local Governments.

212106: Validation of Old Pensioners

Parliament passed for validation of Old Pensioners for the Period July 1988 to December 2001. This account will therefore be charged with the amount for the period.

212107: Gratuity for Local Governments

212201: Social Security Contributions - Imputed

Where there is no social security scheme and the employer pays the various benefits directly to the employee at the agreed time, the monthly equivalent of such payments prior to the date of payment, shall be charged on this account (and not on account 212101).

2130: Other employee costs

213001: Medical expenses (to employees)

This account shall be charged with expenses incurred on drugs and other medical supplies purchased by staff either on an individual or group basis from local chemists/pharmacies or hospitals and clinics. Included here too shall be the cost of medical treatment and hospitalization including surgical operation. Included here too, shall be contributions for staff in respect of a medical insurance scheme. This will cover expenditures incurred within the country and Abroad. If similar costs are incurred for the benefit of any person who is not a MALG member of staff, they should not be coded to this account but rather to 273101.

213002: Incapacity, death benefits and funeral expenses

Payments/benefits paid directly to staff or their dependants incapacitated through injury, prolonged sickness or death. This account shall also be charged with funeral and burial expenses: e.g. cost of coffin, transportation of board to burial place, cost of transporting mourners, etc. If similar costs are incurred for the benefit of any person who is not a MALG member of staff, they should not be coded to this account but rather to 273102.

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213003: Retrenchment costs

This account shall be charged with payments in respect of the termination or redundancy of employees in accordance with the law or express contractual arrangements that the employer might have established or other voluntary agreement reached between the employer and a particular employee. (Amounts that might be included are Ex-gratia, Transport, Notice, Untaken leave, etc.) If similar costs are incurred for the benefit of any person who is not a MALG member of staff, they should not be coded to this account but rather to 273103.

213004: Gratuity Expenses

This account shall be charged with payments in respect of gratuity related expenses/costs

2210: General Expenses

221001: Advertising and Public Relations

Radio/TV/Newspaper/Newsletters/ etc. advertisements designed to promote a unit or a particular program being undertaken by the unit (for sensitization purposes) provided such program does not have its own budget. Advertisement expenses relating to recruitment shall be charged to account 221004 while that relating to Workshops shall be charged to account 221002.

221002: Workshops and Seminars

This account shall be charged with costs incurred at Workshops and/or Seminars. The costs included will be those incurred as a direct result of such workshops/Seminars, like stationery, charts, handouts or brochures, photocopying, hire of venue, hire of projectors/LSDs, transport for participants and resource personnel, banquets, meals, per diems, etc. The Workshops/Seminars can be anything from Sensitisation to instructional meetings, internal to external.

221003: Staff Training

This account shall be used whenever a distinct course is identified (as opposed to sensitisation (a/c 221002) or routine meetings and the costs included shall be those in respect of specialized training programs, whether on a group or individual basis, including cost of materials and related scholastic materials, travel expenses, etc.

221004: Recruitment expenses

Costs to be charged on this account shall be those in respect of placing advertisements for positions to be filled, cost of stationery, communications (telecomm and postage/courier) expenses, interview panel expenses, etc. Included here too, will be the relocation costs to the new place of work e.g. transportation, packaging and storage of personal effects, and the transportation of staff and their families (both within the country and/or from abroad).

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221005: Hire of Venue (chairs, projector, etc)

Hire of space and facilities for short periods in respect of meetings or functions for which there is no special budget under a specific project or program. Included here too, will be the hire of facilities for such meetings e.g. chairs, projectors, computers, etc. Similar costs incurred but in respect of workshops/seminars should be coded under 221002.

221006: Commissions and related charges

This account shall be associated with costs incurred to cater for commissions and other charges payable to third parties for services rendered. E.g. The commissions paid to URA for revenues collected. Retention fees to contractors for revenues collected should also be catered for by this code.

221007: Books, Periodicals & Newspapers

Charged under this account, shall be subscriptions or payments for Periodicals, newspapers, and books supplied on a periodical and regular basis. Books such as record books, magazines and other books of daily use e.g. Record books, ledgers, registers, etc should be captured under 221011.

221008: Computer supplies and IT Services

This account shall be charged with the cost of Computer accessories including toner, diskettes, memory sticks, extra drives, back-up tapes, etc

221009: Welfare and Entertainment

This account shall be charged with expenses in connection with the provision of official entertainment, whether inland or abroad. Official entertainment can be anything from a simple provision of soft drinks to large international banquets provided that they are given in their own right, i.e. not under an item with its own budget line e.g. A Workshop or a Meeting, etc. Entertainment provided at Workshops or scheduled meetings shall be charged as part of those activities.

221010: Special Meals and Drinks

This item will embrace special meals and drinks necessitated by exceptional working conditions and meals provided to servicemen (e.g. the Military during combat operations) or others on active duty.

221011: Printing, Stationery, Photocopying and Binding

Expenses charged under this account shall be supplies used as record books, binders, forms, printing and printing supplies, letterheads, envelopes, paper (writing, photocopying, duplicating, etc), business cards, inks, pens, pencils, typewriter and adding machine ribbons, rubber stamps, staples, office pins, markers, etc. Also included here will be the cost of document production and binding into hard copies.

221012: Small Office Equipment

Under this account shall be included small equipment, which though not consumables but cannot qualify to

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be classified as fixed assets. Examples include things like small calculators, stapling machines, pen-holders, punches, paper trays, pin and staple holders, etc.

221013: Bad Debts

This account shall contain accounts receivable devoid of recovery (Unrecoverable debts).

221014: Bank Charges and other bank related costs

This account shall be charged with costs associated with the operation of bank accounts such as ledger fees, Chequebook charges, over-draft fees, cost of transferring money, etc.

221015: Financial and related costs

This account shall be charged with costs associated with loss of funds due to acts like cash shortages due to pilferage, thefts, or normal losses, etc).

221016: IFMS Recurrent Costs

For budgeting purposes, this account shall be charged with costs directly and distinctly related to the maintenance and running the IFMS computerised system. Included here will be costs in respect of printing, equipment maintenance, software upgrades and certain administrative costs. When actual expenditures are incurred, they shall be debited to the relevant expenses costs (e.g. Office supplies).

221017: Subscriptions

This account shall be associated with costs incurred to cater for membership fees to professional or other bodies both for Staff and Government units where membership to such bodies is of general importance for Government via improvement of service delivery by its staff and enables access to benefits offered by such bodies that it may subscribe to.

221018: Exchange losses/(gains)

This account shall be associated with holding/translation losses/ (gains) arising from variations in exchange rates for transactions denominated in foreign currencies. The gains arising from exchange rate variations should be credited to this account whereas the losses should be debited to the same account.

221019: Discounts allowed

Under this code shall be all discounts that a MALG allows to its customers. If services are offered at lower than their actual price then the difference should be debited to this account.

221020: IPPS Recurrent Costs

For budgeting purposes, this account shall be charged with costs directly and distinctly related to the maintenance and running the IPPS computerised system. Included here will be costs in respect of printing, equipment maintenance, software upgrades and certain administrative costs. When actual expenditures are

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incurred, they shall be debited to the relevant expenses costs (e.g. Office supplies).

2220: Communications

222001: Telecommunications

This account shall be charged with the cost of telephones whether fixed or Mobile lines, telegraphs, Faxes, Included here too, shall be the cost of equipment if in the form of cables. Large switchboards shall not be included here. These shall be included under account 312202: Machinery and Equipment.

222002: Postage and Courier

This account shall be charged with the cost of postage, stamped envelopes, postal registry and money order fees, postage meter impression and parcels delivered by post or courier.

222003: Information and communications technology (ICT)

This account shall be charged with the recurrent costs of information and communications technology, Internet, E-mail, LAN maintenance, under the ICT programme.

2230: Utility and Property Expenses

223001: Property Expenses

This account will be charged with costs of Waste garbage disposal, pest control, fumigation, etc.

223002: Rates

This account is to be debited with payments made to local authorities as assessments in respect of Property occupied by a government unit: buildings, Plant, Equipment, Machinery, etc.

223003: Rent - Produced Assets – to private entities

This account is to be used to record Rent for produced assets received from Non-government units: buildings (incl. Barracks, dormitories), Plant, Equipment, Machinery, etc. Charged here too, real estate taxes paid on leased premises as part of the lease agreement, and commissions paid to real estate agents for negotiating leases and sub-letting rented property.

223004: Guard and Security Services

This account shall be charged with payments in respect of security and guarding of government units' properties (empty or occupied), installations and equipment.

223005: Electricity

This account will be for the cost of Electricity consumed.

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223006: Water

This account will include cost of metered Water utilised other than bottled drinking water (which will be treated like a beverage).

223007: Other Utilities

Cost of other utility services will include firewood, charcoal, fuels, gas, etc.

223901: Rent – (Produced Assets) to other govt. units

This account is to be used to record Rent for produced assets received from Government units: buildings (incl. Barracks, dormitories), Plant, Equipment, Machinery, etc. Charged here too, real estate taxes paid on leased premises as part of the lease agreement, and commissions paid to real estate agents for negotiating leases and sub-letting rented property

2240: Supplies and Services

224001: Medical and Veterinary Supplies

This account is to be charged with the cost of consumable Medical, veterinary drugs and related supplies (Including laboratory supplies) given out to the final user i.e. to the patient. Note that costs incurred to acquire these drugs and supplies in bulk for future use, are not debited to this account but rather to 314201. It is when these drugs and supplies are issued to the final users that this account will be debited and 314201 credited.

224002: General Supply of Goods and Services

This account is to be charged with General Supply of goods and services including cleaning and sanitary, Uniforms, food stuffs, Agricultural stuffs. Etc, This account should be debited when goods are acquired for immediate use by the final user but if they are acquired in bulk for future use, then they should initially be debited to account 314201 and when issued from the stock to the final user, account 314201 will be credited and this account debited.

224003: Classified Expenditure

This account shall be charged with the procurement of weapons: e.g. bullets, rockets, missiles, and associated warheads, etc. and equipment used to deliver them: e.g. guns, rocket launchers, warships, aircrafts, submarines, and tanks, etc.

It shall not be charged with the salaries, uniforms and other recurrent items paid in respect of servicemen. Also excluded from here are weapons or armored vehicles acquired by police and internal security organisations, which are treated as acquisitions of fixed assets. If, however, similar equipment were to be procured by the military, it would be included under this account.

224004: Cleaning and Sanitation

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224005: Uniforms and Protective Gear

224006: Agricultural Supplies

This account is to be charged with the cost of consumable agricultural drugs, inputs required for agricultural production e.g. fertilizers and related supplies (Including laboratory supplies) given out to the final user i.e. to the patient. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to 314201. It is when these supplies are issued to the final users that this account will be debited and 314201 credited.

2250: Professional Services

225001: Consultancy Services – Short-term

This account shall be charged with all professional services of a short-term nature i.e. not exceeding three months. Examples of professional services to be included here will be fees of public and other accountants such as management consultancy, tax, audit, etc., fees for engineering, Valuation, architectural, Legal, etc. services.

225002: Consultancy Services – Long-term

This account shall be charged with all professional services of a long-term nature i.e. more than three months duration. Examples of professional services to be included here will be fees of public and other accountants such as management consultancy, tax, audit, etc., fees for engineering, Valuation, architectural, Legal, etc. services.

225003: Taxes on (Professional) Services

This account shall be charged with taxes attributed to the provision of consultancy and related services like VAT, etc.

2260: Insurances and Licenses

226001: Insurances

This account shall be debited with Insurance premiums payments for Property, Vehicles, Equipment, Plant, Aircrafts, boats etc. Included here too, will be premiums paid in respect of insurances for fidelity, burglary, cash shortages, etc.

226002: Licenses

This account is to be charged with the cost of Licenses for Property, Vehicles, Equipment, Plant, etc.

227: Travel and Transport

227001: Travel Inland

This account shall be charged with expenses in connection with In-country official travel: per diem, transport

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(bus and taxi fares or fuel), accommodation, etc.

227002: Travel Abroad

This account shall be charged with expenses in connection with overseas travel: per diem, air tickets, local transport, accommodation, meals, warm clothing, etc.

227003: Carriage, Haulage, Freight and Transport Hire

This account will be charged with the costs of freight, haulage & clearing of goods and supplies procured by government units to their place of aboard. Included hereto will be the cost of vehicle hire for persons and/or goods.

227004: Fuel, Lubricants and Oils

This account shall be charged with the cost of gasoline or petrol, diesel, grease, Oil, etc. If these costs are incurred in a travel status, they shall be included in account 227001: Travel Inland.

2280: Maintenance

228001: Maintenance - Civil

This account is to include the cost of materials, supplies and parts used in the repair and minor rehabilitation or restoration of infrastructure in respect of buildings, Grounds, Roads, Bridges, wetlands, riverbanks, lakeshores, hilltops, rangelands etc.

228002: Maintenance - Vehicles

This account is to be charged with the maintenance of vehicles (Including cycles) embracing repairs (e.g. Garage services), spares, supplies, tyres, etc.

228003: Maintenance - Machinery, Equipment & Furniture

This account shall be charged with expenses on Repairs and maintenance of equipment and machinery, furniture and fixtures, etc.

228004: Maintenance - Other

This account shall be charged with expenses on Repairs and maintenance of assets other than those listed under 3121, and 3122.

2290: Inventories

2291: Net Change in Inventories

2292: Sale of goods purchased for resale

229201: Sale of goods purchased for resale

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This account shall contain goods acquired for the purpose of reselling without being further processed. This category also includes goods purchased by general government units at prices that are not economically significant to other units.

2310: Depreciation

231001: Depreciation - Non Residential Buildings

This account shall be debited with the loss in value, for the period, of Non-residential Buildings as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428101.

231002: Depreciation - Residential Buildings

This account shall be debited with the loss in value, for the period, of residential Buildings as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428102.

231003: Depreciation – Roads and bridges

This account shall be debited with the loss in value, for the period, of roads and bridges as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428103.

231004: Transport Equipment

This account shall be debited with the loss in value, for the period, of Transport and Equipment as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. Included under Transport Equipment is motor vehicles, Railway locomotives, Ships, non-military Aircraft; Trailers, etc. The corresponding credit should be made to code 428201.

231005: Machinery and Equipment

This account shall be debited with the loss in value, for the period, of Machinery and Equipment as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428202.

231006: Depreciation – Furniture and fittings

This account shall be debited with the loss in value, for the period, of Furniture (Office and Residential) as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428203.

231007: Depreciation - Other fixed assets

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This account shall be debited with the loss in value, for the period, of any asset apart from those mentioned above (231001 to 231006) as a result of use, physical deterioration, normal obsolescence, or normal accidental damage.

231008: Depreciation - Aircraft

This account shall be debited with the loss in value, for the period, of Aircrafts as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428204.

231009: Depreciation - Classified Assets

This account shall be debited with the loss in value, for the period, of Classified assets as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428203.

231010: Gross Tax

231011: Depreciation - Office Equipment

This account shall be debited with the loss in value, for the period, of office equipment as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428211.

231012: Depreciation - Medical Equipment

This account shall be debited with the loss in value, for the period, of medical equipment as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428212.

231013: Depreciation - ICT Equipment

This account shall be debited with the loss in value, for the period, of ICT equipment as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428213.

231014: Depreciation - Laboratory and Research Equipment

This account shall be debited with the loss in value, for the period, of ICT equipment as a result of use, physical deterioration, normal obsolescence, or normal accidental damage. The corresponding credit should be made to code 428214.

2410: Interest on External Debts

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241001: Loan Interest on external debt

This account shall be charged with interest on foreign loans regardless of source (i.e. multi-lateral, Bi-lateral, private, etc.).

241002: Commitment charges on external debt.

This account shall be debited with payment charges in respect of undisbursed loan amounts. Commitment charges are levied as a percentage of the undisbursed loan amount.

241003: Debt Management Fee

This account shall be debited with payment charges in respect of newly acquired loans. Management Fees are levied as a percentage of the total loan amount payable before the loan becomes effective.

242001: Interest on Treasury bills

This account shall be charged with interest on Treasury Bills issued by government.

242002: Interest on Bonds

Interest on Bonds issued by a government unit shall be charged on this account.

242003: Other

This account shall contain any other interest on domestic debts that is not included in the above specifications.

2430: Interest to other general government units

243001: Interest payable to other Government units

Charged to this account shall be all interest payments in respect of dealings with other Government units. Whereas it is an expense to one unit, it will be reflected as a revenue in the other Government unit. On consolidation, it should cancel with code 141161.

244: Other Finance Costs

244001: Listing Fees

This account shall be charged with costs paid to the Uganda Securities Exchange (USE) before trading Treasury Bonds on the secondary market. Such costs include application for listing, any re-submission of application, initial listing, re-opening and annual listing.

2520 : Subsidies to Private Enterprises

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252001: Subsidies to Private Enterprises

Charged to this account shall be all subsidies by the Government to privately owned enterprises.

2611: Grants To Foreign Governments - CURRENT

261101: Contributions to foreign governments

This account shall contain all grants and contributions of a current (short term use e.g. for activities that will last for not more than one year) made by the government or any of the general government units to governments of other countries

2612: Grants To Foreign Governments - CAPITAL

261201: Contributions to foreign governments

This account shall contain all grants and contributions of a capital (long-term use e.g. for activities that will last for more than one year) made by the government or any of the general government units to governments of other countries

2621: Grants To International Organisations - CURRENT

In general, these are contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

262101: Contributions to International Organisations

This account is to be charged with current grants to international organisations.

2622: Grants To International Organisations - CAPITAL

In general, these are contributions (other than loans) made by a government unit for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement.

262201: Contributions to International Organisations

This account is to be charged with capital grants to international organisations, mainly multi-lateral agencies, where all countries are member countries like the UN Agencies, the World Bank, etc.

2631: Grants To other government units - CURRENT

In general, these are contributions (other than loans) made by one government unit to another government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

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263101: Local Government Conditional Grants

This account shall be charged with Current Grants to local governments to finance programmes agreed upon between the central government and the local governments; and this money is to be expended only for the purposes for which it was made and in accordance with the conditions agreed upon.

263102: Local Government Unconditional Grants

This account shall be charged with Current Grants to Local Governments (without any conditions) to run decentralized services. This shall be taken as part of Local Governments' revenue.

263103: Local Government Equalization Grants

This account shall be charged with Current Grants to Local Governments for giving subsidies or making special provisions for the least developed districts; and shall be based on the degree to which a local government unit is lagging behind the national average standard for a particular service.

263104: Transfers to other government units

This account shall be charged with Current Grants to Government units from other Government units. This will include PAF monitoring grants given to ministries.

263105: Treasury transfers to Agencies

This account shall be charged with Current Grants from the treasury to entities other than ministries and projects, which are part of central government other than ministries. Examples are Law development center, UNEB, UBOS, etc.

263106: Other current Grants

This account shall be charged with current grants of a nature other than the above.

263107: Treasury transfers to ministries

This account shall be charged with Current Grants from the treasury to Central Governments ministries and projects.

263108: Transfers to Treasury

This account shall be charged with transfers to treasury by ministries, agencies and Local Governments. These will include Non-Tax Revenue collected, unspent balances and any other refunds.

263109: URA Retentions

This account shall be charged with transfers to URA. These include funds retained by URA for operations.

263110: Transfers to other Funds

This account shall be charged with transfers to another Fund. These will include transfer of Funds from one

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Fund to another e.g. from the Petroleum Fund to the Consolidated Fund.

2632: Grants To other government units - CAPITAL

In general, these are contributions (other than loans) made by a government unit to another government unit for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement.

263201: Local Government Conditional Grants

This account shall be charged with Capital Grants to local governments paid out as Conditional Grants.

263202: Local Government Unconditional Grants

This account shall be charged with Capital Grants paid out as Unconditional Grants to Local governments, which the latter, on rendering Returns, would have identified as having been expended on assets.

263203: Local Government Equalization Grants

This account shall be charged with Capital Grants paid out as Equalisation Grants to Local governments, which the latter, on rendering Returns, would have identified as having been expended on assets.

263204: Transfers to other government units

This account shall be charged with Current Grants to Government units from other Government units.

263205: Treasury transfers to Agencies

This account shall be charged with Capital Grants from the treasury to entities, which are part of central government other than ministries and projects. Examples are Law development center, UNEB, UBOS, etc.

263206: Other capital Grants

This account shall be charged with capital grants of a nature other than the above.

263207: Treasury Transfers to ministries

This account shall be charged with Capital Grants from the treasury to Central Governments ministries and projects.

263208: Transfers to Treasury

This account shall be charged with transfers to treasury by ministries, agencies and Local Governments. These will include Non-Tax Revenue collected, unspent balances and any other refunds. Use this account only if the refund is for a capital nature.

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2633: LG Conditional Grants

263304: Conditional transfers to Tertiary Salaries

This account shall be debited with transfers made from Central Government to Local Governments to specifically cater for tertiary salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263305: Conditional transfers to Primary Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for primary salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263306: Conditional transfers to Secondary Schools

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Secondary Schools' salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263307: Conditional transfers to PHC Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Primary Health Care salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263308: Conditional transfers to Agric. Ext Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Agricultural Extension salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263309: Conditional transfers to Community Development Salaries

This account shall record all transfers made from the Central Government to Local Government to specifically cater for Community Development salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263310: Conditional transfers for DSC Chairs' Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for DSC Chairs' salaries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

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263311: Conditional transfers to Primary Education

Recorded into this account shall be transfers made from the Central Government to Local Governments to specifically cater for Primary Education expenses. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263312: Conditional transfers to Road Maintenance

This account shall include transfers made from the Central Government to Local Governments to specifically cater for Road Maintenance. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263313: Conditional transfers to Primary Health Care (PHC)- Non wage

This account shall include transfers made from the Central Government to Local Governments to specifically cater for expenses in respect of the PHC Non wage. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263314: Conditional transfers to Agricultural Extension

Recorded into this account shall be all transfers made from the Central Government to Local Governments to specifically cater for agricultural extension expenses. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263315: Conditional transfers to the Plan for Modernisation of Agriculture (PMA) NSCG

This account shall include transfers made from the Central Government to Local Governments to specifically cater for the PMA NSCG activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263316: Conditional transfers to Agricultural Development Centers

This account shall include transfers made from the Central Government to Local Government to specifically cater for the agricultural development centers' activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263317: Conditional transfers to District Hospitals

Recorded into this account shall be all transfers made from the Central Government for District Hospitals' activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

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263318: Conditional transfers to NGO Hospitals

This account shall be debited with all transfers made from the Central Government to Local Government to specifically cater for NGO Hospitals. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263319: Conditional transfers to Secondary Schools

This account shall be charged with all transfers made from the Central Government to Local Governments to specifically cater for Secondary Schools activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263320: Conditional transfers to Functional Adult Literature

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Functional Adult Literature activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263321: Conditional transfers to Autonomous Institutions (Wage subvention)

This account shall be debited with transfers made from Central Government to Autonomous Institutions to cater for wages. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263322: Conditional transfers to DTB/PAC/DSC/Land Board, etc

This account shall record all transfers made from the Central Government to Local Government to specifically cater for DTB/PAC/DSC/Land Board, etc. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263323: Conditional transfers for Feeder Roads Maintenance workshops.

This account shall include transfers made from the Central Government to Local Governments to specifically cater for Feeder Roads Maintenance Workshops. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263324: Conditional transfers for Urban Water

Recorded into this account shall be all transfers made from the Central Government to Local Governments to specifically cater for Urban Water activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

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263325: Contingency Transfers

This account shall record transfers made from one Government unit to another Government unit to cater for contingencies. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263326: Conditional transfers to the Local Government Development Programme (LGDP)

Recorded into this account shall be all transfers made from the Central Government to Local Government to specifically cater for the LGDP activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263327: Conditional transfers for Poverty Action Fund (PAF) monitoring

Recorded into this account shall be all transfers made from the Central Government to Ministries, Agencies and Local Governments to specifically cater for PAF monitoring activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263328: Conditional transfers for Rural Water

Recorded into this account shall be all transfers made from the Central Government to Local Governments to specifically cater for Rural Water activities. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263329: NAADS

Recorded into this account shall be all transfers made from the Central Government to Local Governments under the NAADS Grant. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263330: Conditional transfers To Public libraries

Recorded into this account shall be all transfers made from the Central Government to Local Governments for Public libraries. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263331: Conditional transfers for PHC - Development

This account shall include transfers made from the Central Government to Local Governments to specifically cater for Development expenses in respect of the PHC. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

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263332: Conditional transfers to Health Training Institutions

This account shall include transfers made from the Central Government to Local Governments for Health Training Institutions. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263333: Conditional transfers for SFG

This account shall include transfers made from the Central Government to Local Governments to cater for the School Facilities Grant. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263334: Conditional transfers for Community development

This account shall include transfers made from the Central Government to Local Governments to cater for community development. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263335: Start-up costs

This account shall include transfers made from the Central Government to Local Governments to cater for start-up costs for newly established local governments. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263336: Conditional transfers to environment and natural resources (non-wage)

This account shall include transfers made from the Central Government to Local Governments for non-wage activities to environment and natural resources. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263337: Conditional transfers to women, youth and disability councils

This account shall include transfers made from the Central Government to Local Governments for activities to women, youth and disability councils. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

263364: Conditional Grant for NAADS (Districts)-Wage

Recorded into this account shall be all transfers made from the Central Government to Local Governments under the NAADS Grant-Wage component. On making the transfer or on retirement of the advance (3214 Series), this account shall be debited and the Bank account or corresponding advance account credited.

2641: Grants To Autonomous local Non-government Institutions - CURRENT

In general, these are contributions (other than loans) made by a government unit to autonomous resident non-government organisations for purposes of current expenses and not linked to or conditional to the acquisition

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of assets by the recipient.

264101: Contributions to Autonomous Resident Non-government Institutions

This account is to be charged with **current grants** to autonomous local non-government institutions.

264102: Contributions to Autonomous Resident Non-government Institutions (Wage Subventions)

This account is to be charged with **current grants** to autonomous local non-government institutions as Wage Subventions.

264103: Grants to Cultural Institutions / Leaders

This account shall be charged with current grants to Cultural institutions like Kingdoms, Chiefdoms, etc. or to the Cultural leaders.

2642: Grants To Autonomous local Non-government Institutions - CAPITAL

In general, these are contributions (other than loans) made by a government unit to autonomous resident non-government organisations for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement.

264201: Contributions to Autonomous Resident Non-government Institutions

This account is to be charged with **capital grants** to autonomous local non-government institutions.

2731: Employer social benefits in cash

273101: Medical Expenses

This account shall be charged with expenses incurred on drugs and other medical supplies, medical bills, treatment abroad, etc incurred for the benefit of a person who is not a MALG member of staff. Payments in respect of MALG staff should be coded under 213001.

273102: Incapacity, death benefits and Funeral costs

Payments/benefits paid directly staff dependants or any other third parties incapacitated through injury, prolonged sickness or death. This account shall also be charged with funeral and burial expenses incurred for the benefit of Non-staff members. E.g. cost of coffin, transportation of body to burial place, cost of transporting mourners, etc. Payments in respect of MALG staff should be coded under 213002.

273103: Retrenchments Costs

If Government, by nature of its social responsibility is called upon to meet payments in respect of the termination or redundancy of individuals by their employers (Non-Government) then such payments should be coded under this code. Payments in respect of MALG staff should be coded under 213003.

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2814: Rent

281401: Rental-non-produced assets

This account will be charged with Rent for non-produced assets: Leasehold land, payments for extraction of minerals, cutting timber, etc.

2815: Expenses related to Capital works

281501: Environment impact assessment for capital works

This account will be charged with expenses relating to environmental impact assessment of capital works.

281502: Feasibility studies for capital works

281503: Engineering and design studies & plans for capital works

281504: Monitoring, supervision & appraisal of capital works

This account will be charged with costs relating to monitoring, supervision and appraisal of capital works. Expenses include environmental inspections, monitoring, audit field activities of air, water and land, including those of oil and gas etc.

2821: Miscellaneous Other Expenses - CURRENT

282101: Donations

This account shall be charged with voluntary donations (whether made on a regular or occasional basis) by a government unit to non-government charitable institutions or individuals serving households to cover those institutions' costs of production and such other similar costs. Such donations are both cash and kind. Included hereto, will be goods and services from market producers that are distributed directly to households for final consumption other than social benefits.

282102: Fines and Penalties/Court Awards

Fines/penalties imposed by courts or other quasi-judicial bodies, payable by Government to Non-government units.

282103: Scholarships and related costs

This account shall consist of scholarships paid by Government to individuals or groups other than government employees in their capacity as such (which is chargeable under Staff Training: 221003). Included hereto will be costs incurred in related education benefits e.g. scholastic materials.

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282104: Compensation

This account shall be charged with payments of a current nature in respect of compensation for injuries to persons or damages to property caused by general Government units. Included hereto is compensation for injuries and damages caused by natural disasters.

282104: Court Awards

This account shall be charged with payments of by the merits of an adjudication and is equivalent to a judgement in the courts of law.

282151: Fines and Penalties – to other government units

Fines/penalties imposed by courts or other quasi-judicial bodies, payable by Government to another Government unit.

282161: Disposal of Assets (Loss/Gain)

This account shall be charged with debited with losses from disposal of public assets and credited with profits resulting from the sale of public assets. This code is a book code, it does not involve any cash movement.

282181: Extra-Ordinary Items (Losses/Gains)

This account shall be debited with losses and credited with profits arising from extra-ordinary activities.

2910: Tax Refunds

291001: Transfers to Government Institutions

As an incentive to Investment or through certain donor requirements, certain Government Institutions may be exempt from taxes on imports and or given income tax holidays by the Minister of Finance or any government agency to which the minister may delegate such authority e.g. The Uganda Investment Authority. Since these institutions are not 'exempt organisations' as per the Income Tax Act 2005, they will go on and pay the taxes to URA but will be due for a refund from MoFPED. All such tax refunds should be debited to this account. For avoidance of doubt, the refunds should be done for actual tax paid and evidence of payment should be produced. Local taxes like VAT and PAYE should not be part of the exemptions since these form part of the cost price of goods and services consumed by the entity

291002: Transfers to Non-Government Organisations(NGOs)

As an incentive to Investment or through certain donor requirements, certain Non-Government Organizations may be exempt from taxes on imports and or given income tax holidays by the Minister of Finance or any government agency to which the minister may delegate such authority e.g. The Uganda Investment Authority. Since these institutions are not 'exempt organisations' as per the Income Tax Act 2005, they will go on and pay the taxes to URA but will be due for a refund from MoFPED. All such tax refunds should be debited to this account. For avoidance of doubt, the refunds should be done for actual tax paid and evidence of payment should be produced. Local taxes like VAT and PAYE should not be part of the exemptions since these form part of the cost price of goods and services consumed by the entity.

291003: Transfers to Other Private Entities

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As an incentive to Investment or through certain donor requirements, certain private entities may be exempt from taxes on imports and or given income tax holidays by the Minister of Finance or any government agency to which the minister may delegate such authority e.g. The Uganda Investment Authority. Since these institutions are not 'exempt organisations' as per the Income Tax Act 2005, they will go on and pay the taxes to URA but will be due for a refund from MoFPED. All such tax refunds should be debited to this account. For avoidance of doubt, the refunds should be done for actual tax paid and evidence of payment should be produced. Local taxes like VAT and PAYE should not be part of the exemptions since these form part of the cost price of goods and services consumed by the entity

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31: NON-FINANCIAL ASSETS

3110: Non-Produced Assets

These are naturally occurring Assets.

311101: Land

This account shall include the ground itself, including the soil covering, associated surface water, and major improvements that cannot be physically separated from the land, but excluding the following;

- Buildings and other structures constructed on the land or through it, such as roads, office buildings, and tunnels.
- Cultivated vineyards, and other plantations of trees, animals, and crops.
- Subsoil assets such as minerals, oil, and natural gas.
- Non-cultivated biological resources.
- Water resources below the ground.

The associated surface water includes any reservoirs, lakes, rivers, and other inland waters over which ownership rights can be exercised.

3120: FIXED ASSETS

3121: Buildings and Structures

312101: Non-residential buildings

This account shall contain all buildings other than residential buildings. Examples include office buildings, schools, hospitals, and buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants. Buildings acquired for military purposes other than dwellings are included here, for example buildings for administration purposes.

312102: Residential buildings

This account shall include all buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, and caravans that are used primarily as principal residences shall also be included. Dwellings acquired for military personnel are also included here.

312103: Roads and Bridges

This account shall contain highways, streets, roads, bridges, elevated highways, airfield runways, railways and subways.

312104: Other Structures

This category consists of all structures other than buildings, roads and bridges. Included are the following;

- Sewers, waterways, harbours, dams, and other waterworks.
- Shafts, tunnels and other structures associated with mining subsoil assets.
- Communication lines, power lines, and pipelines.
- Outdoor sport and recreation facilities.

312105: Taxes on Buildings and Structures

This account shall solely be used for budgeting purposes to record the tax component on acquisition of buildings and structures. When recording the buildings/structures acquired, the full cost (tax inclusive) value should be debited to the relevant asset account.

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3122: Machinery, Furniture & Vehicles

312201: Transport equipment

This account shall comprise equipment for moving people and objects, including motor vehicles, trailers and semi-trailers, ships, railway locomotives, motorcycles, and bicycles.

312202: Machinery and Equipment

This account shall be used for all machinery and equipment other than transport equipment. Types of assets that would be included are general and special purpose machinery: office, accounting, and computing equipment; electrical machinery; radio, television, and communication equipment; medical appliances, precision and optical instruments; watches and clocks; musical instruments and sports goods.

312203: Furniture and Fittings

Under this account shall be all office and residential furniture such as desks, chairs, cabinets, and curtains. It also includes paintings, sculptures, and other works of art or antiques, and other collections of considerable value that are owned and displayed by government museums and similar organisations for the purpose of producing non-market services, mostly collective services.

312204: Taxes on Machinery, Furniture and Vehicles

This account shall solely be used for budgeting purposes to record the tax component on acquisition of Machinery, Furniture and Vehicles. When recording the Machinery, Furniture and Vehicles acquired, the full cost (tax inclusive) value should be debited to the relevant asset account

312205: Aircrafts

This account shall be all payments whether by outright purchase or lease payments in respect of acquisition of aircrafts.

312207: Classified Assets

This account shall solely be used for all classified assets acquired.

312211: Office Equipment

This account shall be used for all office equipment.

312212: Medical Equipment

This account shall be used for all office equipment.

312213: ICT Equipment

This account shall be used for all ICT equipment. Types of assets that would be included are general and special purpose machinery: office, accounting, and computing equipment and communication equipment.

312214: Laboratory and Research Equipment

This account shall be used for all laboratory and research equipment. Types of assets that would be included are general and special purpose laboratory equipment used for research.

3123: Other Fixed Assets

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312301: Cultivated Assets

Cultivated assets consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services. The types of animals included in this category include breeding stocks (including fish and poultry), dairy cattle, draft animals, sheep or other animals used for wool production and animals used for transportation, racing or entertainment.

The types of plants in this category include trees, vines and shrubs cultivated for fruits, nuts, sap, resin, bark and leaf products.

312302: Intangible fixed assets

This account shall be used to capture Fixed assets of an intangible nature such as Goodwill of the Nation and other related assets

3140: INVENTORIES (Stocks and Stores)

3141: Strategic Stock

314101: Petroleum products

This account shall include stocks of petroleum products (petrol, diesel, kerosene etc.) held by the government for strategic and emergency purposes. This category does not include goods for resale.

3142: Other Inventories

314201: Materials and Supplies

Under this account shall be included all goods held with the intention of using them as inputs to a production process or generally held for future use. Examples include office supplies, fuels, drugs and foodstuffs.

Whenever these are acquired in bulk, they should be debited to this account and when they are issued for final use, accounts 224001 for Medical supplies and 224002 for general supplies will be debited and this account credited.

314202: Work in progress

This account shall record goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold, shipped or turned over to others without further processing and whose production will be continued in a subsequent period by the same producer.

314203: Finished goods

This account shall record goods that are the output of a production process, are still held by their producer and are not expected to be processed further by the producer before being supplied to units.

314204: Goods for resale

This account shall contain goods acquired for the purpose of reselling or transferring to other units without being further processed. This category also includes goods purchased by general government units for provision free of charge or at prices that are not economically significant to other units.

3200: FINANCIAL ASSETS

3210: DOMESTIC

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3211: Currency Deposits

321101: Consolidated Fund

This account shall contain cash (other than time deposits) on the Uganda Consolidated Fund Account at the Bank of Uganda. The Uganda Consolidated Fund refers to the Central Government's Control Account for all Recurrent, Capital and other activities.

321102: Revenue Accounts

This is a control account code for all Revenue accounts held by Ministries and agencies both at the Central Bank and in commercial Banks. It will be linked to the Individual Bank accounts opened in respect of Non Tax Revenue (NTR) and other Revenue proceeds by Agencies and Ministries. There should be no expenditures made from this account

321103: Expenditure Accounts

This is a control account code for all Expenditure accounts held by Ministries, Agencies and Local Governments both at the Central Bank and in Commercial Banks. It will be linked to the Individual Bank accounts opened in respect of Expenditures by Ministries, Agencies and Local Governments. Examples can include the bank accounts held by Ministries and Agencies at the Bank of Uganda into which transfers from Central Government (MoFPED) are made for the operations of the Ministries and Agencies or Bank accounts held by Local Governments into which transfers from Collection accounts (321106) are made for operational expenditures.

321104: Project Accounts

This is a control account for cash in bank accounts held in respect of specified projects either in Commercial banks or at the Bank of Uganda. It will be linked to all Bank accounts opened by and for projects.

321105: Contingency Fund account

This account shall contain cash (other than time deposits) on the Contingency Fund Account at the Bank of Uganda.

321106: Collection Accounts

This is the control account on which all cash collected by local authorities is kept before being transferred to the relevant specifically designated accounts. This is the account on which funds are collected and later transferred to operational accounts (321103). There should be no expenditure made from this account. It will be linked to the Local revenue collection account and also to the Central Government collection account at the Local Governments.

321107: Cash-In-Transit

This is an account that provides for the recording of funds received too late for deposit in the current period and remittances forwarded by other Government units in the current period but not credited by the bank until the following period

321108: Cash at Hand - Imprest

This account shall be charged with all the cash in respect of Petty Cash and other working funds.

321109: Others

This is the control account on which all cash held in Banks accounts which cannot be appropriately classified under 321101 to 321107 above and not classified as holding accounts below, will be captured. This account shall be linked to all such accounts that may fall under its description. Examples include, The Treasury bills investment account.

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321110: Holding accounts

This is an account that provides for the recording of funds received temporarily before they leave for their final destination. E.g. Treasury Holding Account, Gross tax receipts account

321111: TSA Holding accounts

This account will provide for the recording of funds received specifically under the Treasury Single Account (TSA) arrangement, before they leave for their final destination.

321112: Petroleum Fund Account

This account will provide for the recording of funds received specifically under the Petroleum Fund. The Petroleum Fund refers to the Central Government's Control Account for all Recurrent, Capital and other Petroleum activities.

3212: Short-Term Securities

321201: Corporate bonds

This account shall include all short-term securities held by the Government in corporations or other Government units, which securities give Government the unconditional right to fixed money incomes or contractually determined variable money incomes, normally referred to as interest.

321202: Promissory notes

This account shall record all documents held by Government promising to repay a short-term loan due to it, under agreed-upon terms. These are legal documents that obligate the borrower to repay a loan at a specified interest rate during a specified period of time or on demand.

321203: Debentures

This account shall include all short-term debt securities held by the Government, excluding bonds and promissory notes.

321204: Cash in Banks – Time Deposits

Cash deposits, which may be withdrawn at a specified future date, after the lapse of a specific period of time, or upon thirty or more days, advance notice of withdrawal, are included in this account. Cash placements, certificates of deposit, etc. should be included in this account.

3213: Short-Term Loans

321301: Government On Lending – State enterprises

This account shall comprise funds obtained by Government on loan or as grants for onward lending to Public Corporations, and/or other Public entities.

321302: Government On Lending - Agencies

This account shall comprise funds obtained by Government on loan or as grants for onward lending to Agencies.

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321303: Government On Lending – Private entities

This account shall comprise funds obtained by Government on loan or as grants for onward lending to Private Companies and/or other private entities.

3214: Transfers to Other Government Units/Clearing Grants

In general these are inter-government transfers, which shall only be removed from this section to Section 6, accounts 2633, after the government unit to which the transfers were made has rendered a return indicating the actual activities for which the funds were expended. In effect, these are accounts receivables in the eyes of the paying units until returns are rendered.

321401: District Unconditional grants

Recorded into this account shall be all transfers (without any conditions) made by the Central Government to districts for decentralized activities or services where the districts have the discretion over the usage of such funds. On making the transfer, this account shall be debited and the Bank account credited. When the relevant district renders a Return indicating how the funds have been spent, this account shall be credited and the LG Unconditional Grant Accounts (263102 for Recurrent and 263202 for Capital) debited.

321402: Urban unconditional grants

This account shall record all transfers (without any conditions) made by the Central Government to urban authorities for decentralized activities or services where the municipalities have the discretion over the usage of such funds. On making the transfer, this account shall be debited and the Bank account credited. When the relevant urban authority renders a Return indicating how the funds have been spent, this account shall be credited and the LG Unconditional Grant Accounts (263102 for Recurrent and 263202 for Capital items) debited.

321403: District Discretionary Development Equalisation grants (Formerly Equalisation Grants)

This account shall record all transfers made by the Central Government to district for giving subsidies or making special provisions for the least developed districts as defined in the Constitution. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be credited and the LG Equalization Grants Account (263103 for Recurrent and 263203 for Capital items) debited.

321404: Conditional transfers to Tertiary Salaries

This account shall be debited with transfers made from Central Government to Local Governments to specifically cater for tertiary salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321405: Conditional transfers to Primary Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically

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cater for primary salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321406: Conditional transfers to Secondary Schools

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Secondary Schools' salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321407: Conditional transfers to PHC Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Primary Health Care salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321408: Conditional transfers to Agric. Ext Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Agricultural Extension salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321409: Conditional transfers to Community Development Salaries

This account shall record all transfers made from the Central Government to Local Government to specifically cater for Community Development salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321410: Conditional transfers for DSC Chairs' Salaries

This account shall record transfers made from the Central Government to Local Governments to specifically cater for DSC Chairs' salaries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321411: Conditional transfers to Primary Education

Recorded into this account shall be transfers made from the Central Government to Local Governments to specifically cater for Primary Education expenses. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

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321412: Conditional transfers to Road Maintenance

This account shall include transfers made from the Central Government to Local Governments to specifically cater for Road Maintenance. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321413: Conditional transfers to Primary Health Care (PHC)- Non wage

This account shall include transfers made from the Central Government to Local Governments to specifically cater for expenses in respect of the PHC Non-wage. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321414: Conditional transfers to Agricultural Extension

Recorded into this account shall be all transfers made from the Central Government to Local Governments to specifically cater for agricultural extension expenses. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321415: Conditional transfers to the Plan for Modernisation of Agriculture (PMA) NSCG

This account shall include transfers made from the Central Government to Local Governments to specifically cater for the PMA NSCG activities. On making the transfer, this account shall be debited with corresponding credit being the Bank account. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and corresponding expense account debited.

321416: Conditional transfers to Agricultural Development Centers

This account shall include transfers made from the Central Government to Local Government to specifically cater for the agricultural development centers' activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321417: Conditional transfers to District Hospitals

Recorded into this account shall be all transfers made from the Central Government for District Hospitals' activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant District Hospital renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321418: Conditional transfers to NGO Hospitals

This account shall be debited with all transfers made from the Central Government to Local Government to

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specifically cater for NGO Hospitals. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321419: Conditional transfers to Secondary Schools

This account shall be charged with all transfers made from the Central Government to Local Governments to specifically cater for Secondary Schools activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321420: Conditional transfers to Functional Adult Literature

This account shall record transfers made from the Central Government to Local Governments to specifically cater for Functional Adult Literature activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321421: Conditional transfers to Autonomous Institutions (Wage subvention)

This account shall be debited with transfers made from Central Government to Autonomous Institutions to cater for wages. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321422: Conditional transfers to DTB/PAC/DSC/Land Board, etc

This account shall record all transfers made from the Central Government to Local Government to specifically cater for DTB/PAC/DSC/Land Board, etc. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321423: Conditional transfers for Feeder Roads Maintenance workshops

This account shall include transfers made from the Central Government to Local Governments to specifically cater for Feeder Roads Maintenance Workshops. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321424: Conditional transfers for Urban Water

Recorded into this account shall be all transfers made from the Central Government to Local Governments to specifically cater for Urban Water activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

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321425: Contingency Transfers

This account shall record transfers made from one Government unit to another Government unit to cater for contingencies. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321426: Conditional transfers to the Local Government Development Programme (LGDP)

Recorded into this account shall be all transfers made from the Central Government to Local Government to specifically cater for the LGDP activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321427: Conditional transfers for Poverty Action Fund (PAF) monitoring

Recorded into this account shall be all transfers made from the Central Government to Ministries, Agencies and Local Governments to specifically cater for PAF monitoring activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Ministry, Agency or Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321428: Conditional transfers for Rural Water

Recorded into this account shall be all transfers made from the Central Government to Local Governments to specifically cater for Rural Water activities. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321429: NAADS

Recorded into this account shall be all transfers made from the Central Government to Local Governments under the NAADS Grant. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321430: Conditional transfers To Public libraries

Recorded into this account shall be all transfers made from the Central Government to Local Governments for Public libraries. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321431: Conditional transfers for PHC - Development

This account shall include transfers made from the Central Government to Local Governments to specifically cater for Development expenses in respect of the PHC. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds

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have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321432: Conditional transfers to Health Training Institutions

This account shall include transfers made from the Central Government to Local Governments for Health Training Institutions. On making the transfer, this account shall be debited and the Bank account credited. When the relevant local authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321433: Conditional transfers for SFG

This account shall include transfers made from the Central Government to Local Governments to cater for the School Facilities Grant. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321434: Conditional transfers for Community development

This account shall include transfers made from the Central Government to Local Governments to cater for community development. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321435: Start-up costs

This account shall include transfers made from the Central Government to Local Governments to cater for start-up costs for newly established local governments. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321436: Conditional transfers to environment and natural resources (non-wage)

This account shall include transfers made from the Central Government to Local Governments for non-wage activities to environment and natural resources. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321437: Conditional transfers to women, youth and disability councils

This account shall include transfers made from the Central Government to Local Governments for activities to women, youth and disability councils. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

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321438: Conditional transfers to environment and natural resources (wage)

This account shall include transfers made from the Central Government to Local Governments for wages to environment and natural resources. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

321464: Conditional Grant for NAADS (Districts)-Wage

Recorded into this account shall be all transfers made from the Central Government to Local Governments under the NAADS Grant-Wage component. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

3215: Advances

321501: Staff Advances

Recorded into this account shall be short-term loans made against a staff's salary.

321502: Departmental Advances

Recorded into this account shall be advances made to Ministries and Agencies by the Treasury.

321503: Advances to Foreign Missions and Embassies

Recorded into this account shall be advances to Ugandan missions and embassies by the Treasury.

321504: Other Advances

Recorded into this account shall be advances other than those mentioned in 321501, 321502 and 321503.

3216: Other Accounts Receivable

321601: Taxes Receivable

Contained in this account shall be debtors in respect of unpaid taxes to government. Note that these are the tax defaulters whose tax collection is not administered by URA e.g. Graduated tax defaulters. In case of taxes receivable from URA, code 321604 should be used.

321602: Trade Debtors

Under this account shall be included trade credit extended by the government directly to purchasers of goods and services. This will also cater for unpaid bills in respect of utilities.

321603: Sundry Debtors

This category shall include other accounts receivable including rent, wages and salaries, social contributions, social benefits and similar items.

321604: URA Revenue Collection

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Under this account shall be included all revenues that have already been collected by URA, on behalf of Government, but have not yet been remitted to government. As a government agency receives a copy of a Bank Payment Advice Form(BPAF) or bank payslip from a customer, it should debit this account and credit the relevant revenue account.

321605: Domestic arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of all domestic arrears other than utility arrears. On payment of the same, this account shall be debited. The total debits (payments) at the end of the period should be transferred to code 415001 by crediting 321605 and debiting 415001.

321606: External Debt repayment (Budgeting)

This account shall be charged with budgeting for payments in respect of external debts.

321607: Utility arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of utility arrears. On payment of the same, this account shall be debited. The total debits (payments) at the end of the period should be transferred to code 415002 by crediting 321605 and debiting 415002.

321608: General Public Service Pension arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Pension arrears. On payment of the same, this account shall be debited. The total debits (payments) at the end of the period should be transferred to code 418001 by crediting 321608 and debiting 418001.

321609: Teachers' Pensions arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Teachers' Pension arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 418002 by crediting 321609 and debiting 418002.

321610: Local Government Pensions arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Local Gov't Officers' pension arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 418004 by crediting 321610 and debiting 418004.

321611: Defence/Military Pensions arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Military officers' pension arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 418003 by crediting 321610 and debiting 418003.

321612: Water Arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Water Arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred

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to code 223006 by crediting 321612 and debiting 223006.

321613: Telephone Arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Telephone Arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 222001 by crediting 321613 and debiting 222001.

321614: Electricity Arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Electricity Arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 223005 by crediting 321614 and debiting 223005.

321615: Treasury Bills Redemption (Budgeting)

This account shall be charged with budgeting for repayments in respect of Principal on matured Treasury Bills. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 412001 by crediting 321615 and debiting 412001.

321616: Treasury Bonds Redemption (Budgeting)

This account shall be charged with budgeting for repayments in respect of Principal on matured Treasury Bonds. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 412002 by crediting 321616 and debiting 412002.

321617: Salary Arrears (Budgeting)

This account shall be charged with budgeting for payments in respect of Salary Arrears. On payment of the same, this account shall be debited. The total payments (debits) at the end of the period should be transferred to code 211101 by crediting 321617 and debiting 211101.

3217: Long-Term Securities

321701: Corporate bonds

This account shall include all long term securities held by the Government in corporations or other Government units, which securities give Government the unconditional right to fixed money incomes or contractually determined variable money incomes, normally referred to as interest.

321702: Promissory notes

This account shall record all documents held by government promising to repay a long-term loan due to it, under agreed-upon terms. These are legal documents that obligate the borrower to repay a loan at a specified interest rate during a specified period of time or on demand.

321703: Debentures

This account shall include all locally sourced long-term debt securities held by the Government, excluding bonds and promissory notes. These securities are usually unsecured.

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3218: Shares and Other Equity

321801: Shares in public corporations

This account shall comprise share holdings in public corporations and companies where the Government has a controlling interest.

321801: Shares in other entities

Recorded into this account shall be Government's shareholdings in other enterprises.

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CLASS 4 – LIABILITIES

41: DOMESTIC LIABILITIES

411: CURRENCY DEPOSITS

4120: SECURITIES OTHER THAN SHARES

412001: Treasury Bills

This account shall be charged with the total value of Treasury Bills issued by Government but which have not yet matured. A Treasury Bill is a negotiable debt obligation issued by the Government having maturities of 90 days, 182 days, 273 days and 364 days.

412002: Government bonds

This account shall record all long term securities issued by Government to other entities, which securities give such entities an unconditional right to fixed money incomes or contractually determined valuable money incomes, normally referred to as interest. These usually mature after a period of more than one year.

412003: Promissory notes

This account shall record all documents issued by Government promising to repay a loan at a specified interest rate, during a specified period of time or on demand. The documents referred to in this case do not include formal loan agreements like those issued by lending agencies e.g. Bank loan agreements, etc

4130: LOANS

413001: Commercial banks

This account shall be charged with the total value of Government borrowings from local Commercial Banks.

413002: Interest payable

This account shall be credited with unpaid interest charged arising as a result of loan finance procured by Government from domestic sources e.g. Interest on Treasury bills, Bonds, Bank loans and Promissory notes. It is meant to record only the interest arrears. Note that it is only when paying off the previously unpaid interest (arrears) and not payment of the expense that this account should be debited.

413003: Other

This account shall include any other domestic loans other than Commercial Bank loans.

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4150: ACCOUNTS PAYABLE

415001: Trade Creditors

This account shall record trade credit extended to Government in the purchase of goods and services. It does not include loans or other securities.

415002: Sundry Creditors

Charged to this account shall be other accounts payable including rent, wages and salaries, social benefits and similar items.

415003: Committed Creditors (Accruals)

This account shall record trade and/or sundry creditors for whom funds will have been procured and set aside at the end of the year.

415004: Accountable advances

This account shall record the advances received by one government unit from another and are yet to be accounted for. These could be Deposits by one Government unit to another for services to be rendered by the latter. Examples could include Departmental imprests, Deposits by another vote to another and any other advances of this nature.

415005: withholding tax

This account shall be used to record the amount of tax withheld by government units which tax has to finally be remitted to the Revenue collection Agent. This arises where by persons (individuals and corporate bodies) are required to withhold part of the payment to a service provider to cater for an advance tax by the service provider. Therefore when such funds are retained, they are a liability until a time when the retainer forwards the money to URA (or any other tax collection Agent)

415006: Deposits Received

Charged to this account shall be deposits received from third parties for various activities e.g. deposits received from third parties for repairs after road cutting.

415007: Advances from other government units

Charged to this account shall be advances received from other government units for performance of specified work after which accountabilities would be required. These funds would have initially been voted for under the Giving unit but work will be done by the receiving unit.

415008: Advances from The Road Fund

Charged to this account shall be advances received from The Road Fund unit for performance of specified

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work under the Road fund Act after which accountabilities would be required. These funds would have initially been voted for under the Giving unit but work will be done by the receiving unit. This is an interim account which shall be expired the time when the Road Fund is fully operationalised.

4160: Transfers from Other Government Units/Clearing Grants

In general, these are inter-government transfers, which shall only be removed from this section to Section 5, accounts 1333, after the government unit to which the transfers were made has rendered a return indicating the actual activities for which the funds were expended. In effect, these are accounts payable in the eyes of the receiving units until returns are rendered.

416001: District Unconditional grants

Recorded into this account shall be all transfers (without any conditions) received by districts from the Central Government for decentralized activities or services where the districts have the discretion over the usage of such funds. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant district renders a Return indicating how the funds have been spent, this account shall be debited and the LG Unconditional Grant Accounts (133104 for Recurrent and 133204 for Capital items) credited.

416002: Urban unconditional grants

This account shall record all transfers (without any conditions) received by Urban authorities from the Central Government for decentralized activities or services where the Urban authorities have the discretion over the usage of such funds. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Urban authority renders a Return indicating how the funds have been spent, this account shall be debited and the LG Unconditional Grant Accounts (133104 for Recurrent and 133204 for Capital items) credited.

416003: Equalisation grants

This account shall record all transfers received by districts from the Central Government for giving subsidies or making special provisions for the least developed districts as defined in the Constitution. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the LG Equalization Grant Accounts (133105 for Recurrent and 133205 for Capital items) credited.

416004: Conditional transfers for Tertiary Salaries

This account shall be credited with transfers received by Local Governments from Central Government to specifically cater for tertiary salaries. On receiving the transfer, this account shall be credited and the Bank

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account debited. As disbursements are made for the tertiary salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416005: Conditional transfers for Primary Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for primary salaries. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the primary school salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416006: Conditional transfers for Secondary Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for Secondary School salaries. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the secondary school salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416007: Conditional transfers for PHC Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for Primary Health Care salaries. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the PHC salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416008: Conditional transfers for Agric. Ext Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for Agricultural Extension salaries. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the Agriculture extension salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

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416009: Conditional transfers for Community Development Salaries

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Community Development staff salaries. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the community development staff salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416010: Conditional transfers for DSC Chairs' Salaries

This account shall record transfers received by Local Governments from Central Government to specifically cater for DSC Chairs' salaries. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the DSC Chairs' salaries, the General Staff Salaries account (211101) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416011: Conditional transfers for Primary Education

Recorded into this account shall be transfers received by Local Governments from Central Government to specifically cater for primary education activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of primary education, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416012: Conditional transfers for Road Maintenance

This account shall include transfers received by Local Governments from Central Government to specifically cater for Road Maintenance activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the road maintenance activities, the Maintenance account (228001) is debited while Bank is credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be debited and the corresponding Revenue account credited.

416013: Conditional transfers for Primary Health Care (PHC) - Non wage

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of the PHC Non-wage. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of PHC – Non-wage, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the

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corresponding Revenue account credited.

416014: Conditional transfers to Agricultural Extension

Recorded into this account shall be all transfers received by Local Governments from Central Government to specifically cater for expenses in respect of agricultural extension activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of agricultural extension activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416015: Conditional transfers for the Plan for Modernisation of Agriculture (PMA) NSCG

This account shall include transfers received by Local Governments from Central Government to specifically cater for the PMA NSCG activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of PMA NSCG activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416016: Conditional transfers for Agricultural Development Centers

This account shall include transfers received by Local Governments from Central Government to specifically cater for Agricultural Development Center activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of Agricultural Development Centers, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416017: Conditional transfers for District Hospitals

Recorded into this account shall be all transfers received by District Hospitals from the Central Government. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of District Hospital activities, the relevant expense accounts are debited while Bank is credited. When the relevant District Hospital renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416018: Conditional transfers for NGO Hospitals

This account shall be debited with all transfers received by Local Government from the Central Government to specifically cater for NGO Hospitals. On receiving the transfer, this account shall be credited and the Bank account debited. When the relevant Local Authority confirms to the Treasury that the funds were transferred to the relevant NGO Hospital, this account shall be debited and the corresponding Revenue account credited.

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416019: Conditional transfers for Secondary Schools

This account shall be charged with all transfers received by Local Governments from Central Government to specifically cater for secondary school activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of secondary schools, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416020: Conditional transfers to Functional Adult Literature

This account shall record transfers received by Local Governments from Central Government to specifically cater for functional adult literature activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of functional adult literature activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416021: Conditional transfers for Autonomous Institutions (Wage subvention)

This account shall be debited with transfers received by Autonomous Institutions from Central Government to cater for wages. On receiving the transfer, this account or a similar account in their books shall be credited and their Bank accounts debited. When the relevant autonomous institution confirms to government that the funds have been spent on wages, this account shall be debited and the corresponding Revenue account credited.

416022: Conditional transfers for DTB/PAC/DSC/Land Board, etc.

This account shall record all transfers received by Local Governments from Central Government to specifically cater for DTB/PAC/DSC/Land Board, etc, activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of functional adult literature activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416023: Conditional transfers for feeder roads maintenance

This account shall record all transfers received by Local Governments from Central Government to specifically cater for feeder roads maintenance activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of feeder roads maintenance activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be

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debited and the corresponding Revenue account credited.

416024: Conditional Transfers for Urban Water

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Urban Water activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of Water activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416025: Contingency Transfers

This account shall record transfers received by one Government unit from another Governments unit to cater for contingencies. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416026: Conditional Transfers for LGDP

This account shall record all transfers received by Ministries, Agencies and Local Governments from Central Government to specifically cater for LGDP activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of LGDP activities, the relevant expense accounts are debited while Bank is credited. When the relevant Ministry, Agency or Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416027: Conditional transfers for Poverty Action Fund (PAF) monitoring

This account shall record all transfers received by Local Governments from Central Government to specifically cater for PAF monitoring activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of PAF monitoring activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416028: Conditional transfers to Rural Water

This account shall record all transfers received by Local Governments from Central Government to specifically cater for Rural Water activities. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of Water activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a

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Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416029: NAADS

This account shall record all transfers received by Local Governments from Central Government via the NAADS grant. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of NAADS activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416030: Conditional transfers to Public Libraries

This account shall record all transfers received by Local Governments for Public libraries from Central Government via the Public Libraries grant. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect this grant, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416031: Conditional transfers to PHC - Development

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of the PHC Development. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of PHC – Development, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416032: Conditional transfers To health training Institutions

This account shall include transfers received by local governments for Health Training Institutions from Central Government. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Local authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416033: Conditional transfers for SFG

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of the School Facilities Grant. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of

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SFG, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416034: Conditional transfers for Community development

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of community development. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of community development, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416035: Start -up costs

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of starting up newly created local governments. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416036: Conditional transfer to environment and natural resources (non-wage)

This account shall include transfers received by Local Governments from Central Government to specifically cater for expenses in respect of non-wage environment and natural resources. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416037: Conditional transfer to women, youth and disability councils

This account shall include transfers received by Local Governments from Central Government to specifically cater for women, youth and disability councils. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

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416064: Conditional Grant for NAADS (Districts)-Wage

This account shall record all transfers received by Local Governments from Central Government via the NAADS grant-Wage component. On receiving the transfer, this account shall be credited and the Bank account debited. As disbursements are made for the various expenses in respect of NAADS activities, the relevant expense accounts are debited while Bank is credited. When the relevant Local Authority renders a Return indicating how the funds have been spent, this account shall be debited and the corresponding Revenue account credited.

416040: Other Grants

This account shall record all transfers received by Local Governments from Central Government, which neither fall in the above categories nor in the range: 416023 to 416034.

4170: MISCELLANEOUS ACCOUNTS PAYABLE

4180: PENSION LIABILITIES

418001: Pension liabilities – General Public Service

This account shall be credited with the total outstanding pension arrears to the General Public Service with the exclusion of the military and education service arrears.

418002: Pension liabilities – Education Service

This account shall be credited with the total outstanding pension arrears to the Military Service.

418003: Pension liabilities – Military Service

This account shall be credited with the total outstanding pension arrears to the Education Service.

4200: FOREIGN

4210: CURRENCY DEPOSITS

4220: SECURITIES OTHER THAN SHARES

4230: LOANS

423001: Multi-lateral loans

This account shall be used to capture disbursed but outstanding debt from Multi-lateral agencies and Development partners. An example of these agencies are IDA, IMF, ADF, BADEA, etc .The disbursed

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amounts in this case, refer to both Cash and Non-cash disbursements such as goods issued or services rendered which create an obligation to the state to transfer future economic benefits.

423002: Bi-lateral loans

This account shall be used to capture disbursed but outstanding debt from Governments of other Nations. The disbursed amounts in this case, refer to both Cash and Non-cash disbursements such as goods issued or services rendered which create an obligation to the state to transfer future economic benefits.

423003: Other

This account shall be used to capture total indebtedness of Government of Uganda to Foreign persons (Bodies corporate and individuals) other than those of the nature covered in 423001 and 423002, 423004, & 423005

423004: Interest payable

This account shall be used to capture interest accruing as a result of foreign loans such as those mentioned in 423001, 423002 and 423003. It is meant to record only the interest arrears. Note that it is only when paying off the previously unpaid interest (arrears) and not payment of the expense that this account should be debited.

423004: Commercial non-Banks

This account shall be used to capture disbursed but outstanding debt from Commercial non-banks. The disbursed amounts in this case, refer to both Cash and Non-cash disbursements such as goods issued or services rendered which create an obligation to the state to transfer future economic benefits.

423005: Uninsured commercial non-Banks

This account shall be used to capture disbursed but outstanding debt from Uninsured commercial non-banks. The disbursed amounts in this case, refer to both Cash and Non-cash disbursements such as goods issued or services rendered which create an obligation to the state to transfer future economic benefits.

4280: ACCUMULATED DEPRECIATION

4281: Accumulated Depreciation- Buildings and structures

428101: Non-Residential Buildings

This account will be credited with the total depreciation on Nonresidential buildings right from their time of acquisition to date. Whenever code 231001 is debited, the corresponding credit will be to this account.

428102: Residential Buildings

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This account will be credited with the total depreciation on residential buildings right from their time of acquisition to date. Whenever code 231002 is debited, the corresponding credit will be to this account.

428103: Roads and Bridges

This account will be credited with the total depreciation on roads and bridges right from their time of acquisition to date. Whenever code 231003 is debited, the corresponding credit will be to this account.

428104: Other Buildings and Structures

This account will be credited with the total depreciation on other buildings and structures right from their time of acquisition to date. Whenever code 231007 is debited, the corresponding credit will be to this account.

4282: Accumulated Depreciation –Machinery, Furniture and Vehicles

428201: Transport Equipment (Vehicles)

This account will be credited with the total depreciation on transport equipment right from their time of acquisition to date. Whenever code 231004 is debited, the corresponding credit will be to this account

428202: Machinery and Equipment

This account will be credited with the total depreciation on machinery and equipment right from their time of acquisition to date. Whenever code 231005 is debited, the corresponding credit will be to this account.

428203: Furniture and Fixtures

This account will be credited with the total depreciation on furniture and fittings right from their time of acquisition to date. Whenever code 231006 is debited, the corresponding credit will be to this account.

428204: Aircrafts

This account will be credited with the total depreciation on aircrafts right from their time of acquisition to date. Whenever code 231008 is debited, the corresponding credit will be to this account.

428209: Classified Assets

This account will be credited with the total depreciation on classified assets right from their time of acquisition to date. Whenever code 231009 is debited, the corresponding credit will be to this account.

428211: Office Equipment

This account will be credited with the total depreciation on office equipment right from their time of acquisition to date. Whenever code 231011 is debited, the corresponding credit will be to this account.

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428212: Medical Equipment

This account will be credited with the total depreciation on medical equipment right from their time of acquisition to date. Whenever code 231011 is debited, the corresponding credit will be to this account.

428213: ICT Equipment

This account will be credited with the total depreciation on ICT equipment right from their time of acquisition to date. Whenever code 231013 is debited, the corresponding credit will be to this account.

428214: Laboratory and Research Equipment

This account will be credited with the total depreciation on laboratory and research equipment right from their time of acquisition to date. Whenever code 231014 is debited, the corresponding credit will be to this account.

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CLASS 5 – RESERVES

5010: GOU Equity Funds

5111: Central Government Reserves

5111: Capital Reserves

511101: Consolidated Fund

Over time, a decision may be made to capitalize the accumulated Fund i.e. code 513001. When a capitalisation is done to the Consolidated Fund, this account shall be credited by the capitalized amount and code 513001 debited by the same. The amount shown under this code shall appear on the Balance sheet under the “financed by” Section.

511102: Contingency Fund

Over time, a decision may be made to capitalize the accumulated Fund i.e. code 513001. When a capitalisation is done to the Contingency Fund, this account shall be credited by the capitalized amount and code 513001 debited by the same. The amount shown under this code shall appear on the Balance sheet under the “financed by” Section.

5112: Revenue Reserves

511201: Revenue Reserve

The revenue reserve is the surplus funds or deficit for the period. In the statement of financial performance for the year, if the incomes exceed the expenses i.e. If there is a surplus then it should be credited to this account. In case of a negative reserve, i.e. a deficit, this account shall be debited by the deficit. This amount is derived from the income statement and shall be shown as the revenue reserve for the year in your balance sheet under the “Financed by” items i.e. Below the line.

5120: Local Government Reserves

5121: Capital Reserves

512101: Capital Reserve

Over time, a decision may be made to capitalize the accumulated Fund i.e. code 513001. When this is done, this account shall be credited by the capitalized amount and code 513001 debited by the same. The amount shown under this code shall appear on the Balance sheet under the “financed by” Section.

5122: Revenue Reserves

512201: Revenue Reserve

The revenue reserve is the surplus funds or deficit for the period. In the statement of financial performance for

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the year, if the incomes exceed the expenses i.e. If there is a surplus then it should be credited to this account. In case of a negative reserve, i.e. a deficit, this account shall be debited by the deficit. This amount is derived from the income statement and shall be shown as the revenue reserve for the year in your balance sheet under the “Financed by” items i.e. Below the line.

5130: Equity

513001: Accumulated Fund/Net worth

This is the cumulated revenue reserve over time. Whereas in 511201 and 512201 we show the reserve for the year, under this account shall be recorded the total effect of the revenue reserves for prior years. If the net effect is a deficit then that balance shall be a debit whereas a surplus will be a credit to this code. It shall be appear under the “financed by” items on the balance sheet.